

# ORERE PRIMARY SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2019

#### School Directory

**Ministry Number:** 1405

**Principal:** Kerry Forse

**School Address:** 275 Orere Point Road, Papakura

**School Postal Address:** 275 Orere Point Road, RD5, Papakura, Auckland, 2585

**School Phone:** 09 292 2736

**School Email:** office@orere.school.nz

#### Members of the Board of Trustees

Name	Position	How Position Gained	Occupation	Term Expires/ Expired
Rebekah Tossell	Chairperson	Elected	Parent	Jun 2022
Kerry Forse	Principal	ex Officio		
Shirley Murphy	Parent Rep	Co-opted	Retired	Dec 2020
Claire Jenkins	Parent Rep	Elected	Parent	Jun 2022
Andrea Couldrey	Parent Rep	Elected	Parent/Farmer	Jun 2022
Luke Morbey	Parent Rep	Co-opted	Parent/Welder	Dec 2020
Louise Parker	Staff Rep	Elected	Parent/Teacher	Jun 2022

**Accountant / Service Provider:** Education Services Ltd

# ORERE PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2019

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# Orere Primary 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.

Rebekah Tossell

Full Name of Board Chairperson

R. Tossell

Signature of Board Chairperson

02/06/20

Date:

Kerry Forse

Full Name of Principal

[Signature]

Signature of Principal

02/06/20

Date:

**Orere Primary School****Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
<b>Revenue</b>				
Government Grants	2	565,913	501,717	511,877
Locally Raised Funds	3	58,469	46,930	64,321
Interest income		2,159	1,800	1,960
		<hr/>	<hr/>	<hr/>
		626,541	550,447	578,158
<b>Expenses</b>				
Locally Raised Funds	3	24,440	7,480	18,729
Learning Resources	4	295,482	266,014	259,785
Administration	5	43,529	39,894	57,754
Finance		1,893	1,815	3,577
Property	6	222,315	212,246	240,588
Depreciation	7	30,680	24,000	30,425
Loss on Disposal of Property, Plant and Equipment		15,457	-	-
		<hr/>	<hr/>	<hr/>
		633,796	551,449	610,858
<b>Net Surplus / (Deficit) for the year</b>		(7,255)	(1,002)	(32,700)
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<hr/> <hr/> (7,255)	<hr/> <hr/> (1,002)	<hr/> <hr/> (32,700)

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



# Orere Primary 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>		<u>315,872</u>	<u>345,084</u>	<u>348,572</u>
Total comprehensive revenue and expense for the year		(7,255)	(1,002)	(32,700)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		1,550	-	-
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
<b>Equity at 31 December</b>	23	<u>310,167</u>	<u>344,082</u>	<u>315,872</u>
Retained Earnings		310,167	344,082	315,872
<b>Equity at 31 December</b>		<u>310,167</u>	<u>344,082</u>	<u>315,872</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.

**Orere Primary School**  
**Statement of Financial Position**  
As at 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	33,371	51,069	644
Accounts Receivable	9	17,759	15,431	18,505
GST Receivable		1,650	2,220	1,998
Prepayments		2,453	479	1,489
Investments	10	41,775	-	35,617
		<u>97,008</u>	<u>69,199</u>	<u>58,253</u>
<b>Current Liabilities</b>				
Accounts Payable	12	35,523	25,053	25,682
Revenue Received in Advance	13	11,830	-	2,739
Provision for Cyclical Maintenance	14	14,106	4,652	-
Painting Contract Liability - Current Portion	15	-	-	5,334
Finance Lease Liability - Current Portion	16	6,364	729	10,490
		<u>67,823</u>	<u>30,434</u>	<u>44,245</u>
<b>Working Capital Surplus/(Deficit)</b>		29,185	38,765	14,008
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	284,568	305,317	321,730
		<u>284,568</u>	<u>305,317</u>	<u>321,730</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	2,579	-	14,106
Finance Lease Liability	16	1,007	-	5,760
		<u>3,586</u>	<u>-</u>	<u>19,866</u>
<b>Net Assets</b>		<u>310,167</u>	<u>344,082</u>	<u>315,872</u>
<b>Equity</b>		<u>310,167</u>	<u>344,082</u>	<u>315,872</u>

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

**Orere Primary School**  
**Statement of Cash Flows**  
For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		134,607	96,660	101,507
Locally Raised Funds		68,240	46,930	66,380
Goods and Services Tax (net)		348	-	222
Payments to Employees		(66,022)	(42,550)	(67,024)
Payments to Suppliers		(85,650)	(64,728)	(82,589)
Cyclical Maintenance Payments in the year		-	(6,825)	(29,675)
Interest Paid		(1,893)	(1,815)	(3,577)
Interest Received		2,146	1,800	2,286
Net cash from Operating Activities		51,776	29,472	(12,470)
<b>Cash flows from Investing Activities</b>				
Purchase of PPE (and Intangibles)		(7,081)	(7,000)	(36,577)
Purchase of Investments		(10,000)	-	(35,617)
Proceeds from Sale of Investments		3,842	-	52,538
Net cash from Investing Activities		(13,239)	(7,000)	(19,656)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		1,550	-	-
Finance Lease Payments		(11,463)	(12,203)	(8,030)
Funds Held for Capital Works Projects		4,103	-	-
Net cash from Financing Activities		(5,810)	(12,203)	(8,030)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>32,727</b>	<b>10,269</b>	<b>(40,156)</b>
Cash and cash equivalents at the beginning of the year	8	644	40,800	40,800
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>33,371</b>	<b>51,069</b>	<b>644</b>

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

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

# **Orere Primary School**

## **Notes to the Financial Statements**

### **For the year ended 31 December 2019**

#### **1. Statement of Accounting Policies**

##### **a) Reporting Entity**

Orere Primary School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

##### **b) Basis of Preparation**

###### ***Reporting Period***

The financial reports have been prepared for the period 1 January 2019 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

###### ***Basis of Preparation***

The financial statements have been prepared on a going concern basis, and the accounting policies have been consistently applied throughout the period.

###### ***Financial Reporting Standards Applied***

The Education Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

###### ***Standard early adopted***

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 27.

###### ***PBE Accounting Standards Reduced Disclosure Regime***

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expenditure threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

###### ***Measurement Base***

The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

###### ***Presentation Currency***

These financial statements are presented in New Zealand dollars, rounded to the nearest dollar.

###### ***Specific Accounting Policies***

The accounting policies used in the preparation of these financial statements are set out below.



### ***Critical Accounting Estimates And Assumptions***

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

#### ***Useful lives of property, plant and equipment***

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

#### ***Cyclical Maintenance Provision***

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

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

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

#### ***Classification of leases***

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised.

#### ***Recognition of grants***

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carryforward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

### **c) Revenue Recognition**

#### ***Government Grants***

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

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

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

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

#### ***Other Grants***

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

**Donations, Gifts and Bequests**

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

**Interest Revenue**

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

**d) Use of Land and Buildings Expense**

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

**e) Operating Lease Payments**

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

**f) Finance Lease Payments**

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

**g) Cash and Cash Equivalents**

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

**h) Accounts Receivable**

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

**Prior Year Policy**

*Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and the present value of the amounts expected to be collected.*

**i) Inventories**

Inventories are consumable items held for sale and comprise of stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.



## j) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

### **Prior Year Policy**

*Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.*

*Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the School at fair value plus transaction costs. At balance date the School has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Statement of Comprehensive Revenue and Expense.*

*After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the school may incur on sale or other disposal.*

## k) Property, Plant and Equipment

Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

Improvements to buildings owned by the Crown are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Property, plant and equipment acquired with individual values under \$500 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 are depreciated over their estimated useful lives on a straight line basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Buildings	40 years
Building Improvements	10-40 years
Furniture and Equipment	5-40 years
Information and Communication	3-5 years
Motor Vehicles	5 years
Library Resources	8 years
Leased assets are depreciated over the life of the lease.	

## **l) Intangible Assets**

### *Software costs*

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software licences with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. Its fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

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

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

### *Non cash generating assets*

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit.

## **n) Accounts Payable**

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



#### **o) Employee Entitlements**

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

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

##### *Long-term employee entitlements*

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

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

#### **p) Revenue Received in Advance**

Revenue received in advance relates to fees received from students and grants received where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

The School holds sufficient funds to enable the refund of unearned fees in relation to international students, should the School be unable to provide the services to which they relate.

#### **q) Funds Held in Trust**

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

#### **r) Shared Funds**

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

#### **s) Provision for Cyclical Maintenance**

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

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

#### **t) Financial Assets and Liabilities**

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

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

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

**u) Borrowings**

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

Grants determined by the Minister of Education for operational activities includes all items (core components) included in the Operational Funding notice.

Borrowings include but not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

**v) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

**w) Budget Figures**

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

**x) Services received in-kind**

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

## 2. Government Grants

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Operational Grants	103,622	87,460	85,976
Teachers' Salaries Grants	236,243	228,994	216,171
Use of Land and Buildings Grants	194,206	175,146	191,806
Other MoE Grants	31,842	10,117	17,924
	<u>565,913</u>	<u>501,717</u>	<u>511,877</u>

## 3. Locally Raised Funds

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

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
<b>Revenue</b>			
Donations	10,358	11,200	10,998
Bequests & Grants	-	1,000	5,425
Activities	23,888	6,230	15,380
Fundraising	10,963	15,000	19,258
Other Revenue	13,260	13,500	13,260
	<u>58,469</u>	<u>46,930</u>	<u>64,321</u>
<b>Expenses</b>			
Activities	21,513	6,480	9,785
Fundraising (Costs of Raising Funds)	1,411	-	7,667
Other Locally Raised Funds Expenditure	1,516	1,000	1,277
	<u>24,440</u>	<u>7,480</u>	<u>18,729</u>
	<u>34,029</u>	<u>39,450</u>	<u>45,592</u>

Surplus for the year Locally raised funds

## 4. Learning Resources

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Curricular	14,906	12,700	13,114
Library Resources	384	1,420	276
Employee Benefits - Salaries	273,188	243,694	238,478
Staff Development	5,724	6,600	4,981
Equipment R&M	1,280	1,600	2,936
	<u>295,482</u>	<u>266,014</u>	<u>259,785</u>



## 5. Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	5,145	5,200	4,996
Board of Trustees Fees	2,590	3,000	2,000
Board of Trustees Expenses	1,494	1,600	891
Communication	1,661	2,380	1,195
Consumables	3,782	2,900	2,633
Other	5,381	4,500	4,594
Employee Benefits - Salaries	16,773	13,850	34,582
Insurance	1,939	1,700	1,999
Service Providers, Contractors and Consultancy	4,764	4,764	4,864
	<u>43,529</u>	<u>39,894</u>	<u>57,754</u>

## 6. Property

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Caretaking and Cleaning Consumables	2,061	2,000	1,213
Cyclical Maintenance Expense	2,579	5,000	14,286
Grounds	8,777	7,500	8,361
Heat, Light and Water	3,366	3,900	3,437
Repairs and Maintenance	(2,923)	4,650	11,424
Use of Land and Buildings	194,206	175,146	191,806
Security	55	50	-
Employee Benefits - Salaries	14,194	14,000	10,004
Van Expenses	-	-	57
	<u>222,315</u>	<u>212,246</u>	<u>240,588</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 nationwide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

## 7. Depreciation

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Buildings	2,853	2,251	2,853
Building Improvements	1,447	1,332	1,688
Furniture and Equipment	9,270	7,094	8,994
Information and Communication Technology	7,060	5,461	6,923
Leased Assets	9,927	7,774	9,855
Library Resources	123	88	112
	<u>30,680</u>	<u>24,000</u>	<u>30,425</u>



## 8. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Bank Current Account	8,169	48,420	5
Bank Call Account	25,202	2,649	639
Cash equivalents for Cash Flow Statement	<u>33,371</u>	<u>51,069</u>	<u>644</u>

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

## 9. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	-	-	2,168
Receivables from the Ministry of Education	122	-	-
Interest Receivable	313	626	300
Teacher Salaries Grant Receivable	17,324	14,805	16,037
	<u>17,759</u>	<u>15,431</u>	<u>18,505</u>
Receivables from Exchange Transactions	313	626	2,468
Receivables from Non-Exchange Transactions	17,446	14,805	16,037
	<u>17,759</u>	<u>15,431</u>	<u>18,505</u>

## 10. Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits	41,775	-	35,617
Total Investments	<u>41,775</u>	<u>-</u>	<u>35,617</u>

# 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2019						
Land	91,000	-	-	-	-	91,000
Buildings	72,262	-	-	-	(2,853)	69,409
Building Improvements	43,977	-	(12,813)	-	(1,447)	29,717
Furniture and Equipment	79,381	3,128	(1,076)	-	(9,270)	72,163
Information and Communication Technology	22,267	3,839	(1,568)	-	(7,060)	17,478
Leased Assets	12,277	1,891	-	-	(9,927)	4,242
Library Resources	566	116	-	-	(123)	559
<b>Balance at 31 December 2019</b>	<b>321,730</b>	<b>8,974</b>	<b>(15,457)</b>	<b>-</b>	<b>(30,680)</b>	<b>284,568</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2019			
Land	91,000	-	91,000
Buildings	114,125	(44,716)	69,409
Building Improvements	45,610	(15,893)	29,717
Furniture and Equipment	139,534	(67,371)	72,163
Information and Communication Technology	42,022	(24,544)	17,478
Leased Assets	30,009	(25,767)	4,242
Library Resources	72,047	(71,488)	559
<b>Balance at 31 December 2019</b>	<b>534,347</b>	<b>(249,779)</b>	<b>284,568</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2018						
Land	91,000	-	-	-	-	91,000
Buildings	75,115	-	-	-	(2,853)	72,262
Building Improvements	45,666	-	-	-	(1,688)	43,978
Furniture and Equipment	73,637	14,736	-	-	(8,994)	79,379
Information and Communication Technology	7,350	21,841	-	-	(6,923)	22,268
Leased Assets	22,130	-	-	-	(9,855)	12,275
Library Resources	680	-	-	-	(112)	568
<b>Balance at 31 December 2018</b>	<b>315,578</b>	<b>36,577</b>	<b>-</b>	<b>-</b>	<b>(30,425)</b>	<b>321,730</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2018			
Land	91,000	-	91,000
Buildings	114,125	(41,863)	72,262
Building Improvements	60,246	(16,268)	43,978
Furniture and Equipment	147,639	(68,260)	79,379
Information and Communication Technology	55,855	(33,587)	22,268
Leased Assets	29,569	(17,294)	12,275
Library Resources	71,934	(71,366)	568
<b>Balance at 31 December 2018</b>	<b>570,368</b>	<b>(248,638)</b>	<b>321,730</b>

## 12. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	13,249	6,643	5,819
Accruals	3,145	3,250	2,996
Employee Entitlements - Salaries	17,324	14,805	16,037
Employee Entitlements - Leave Accrual	1,805	355	830
	<u>35,523</u>	<u>25,053</u>	<u>25,682</u>
Payables for Exchange Transactions	35,523	25,053	25,682
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>35,523</u>	<u>25,053</u>	<u>25,682</u>

The carrying value of payables approximates their fair value.

## 13. Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Other	11,830	-	2,739
	<u>11,830</u>	<u>-</u>	<u>2,739</u>

## 14. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	14,106	(348)	29,495
Increase to the Provision During the Year	2,579	5,000	14,286
Use of the Provision During the Year	-	-	(29,675)
Provision at the End of the Year	<u>16,685</u>	<u>4,652</u>	<u>14,106</u>
Cyclical Maintenance - Current	14,106	4,652	-
Cyclical Maintenance - Term	2,579	-	14,106
	<u>16,685</u>	<u>4,652</u>	<u>14,106</u>

## 15. Painting Contract Liability

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Liability	-	-	5,334
Non Current Liability	-	-	-
	<u>-</u>	<u>-</u>	<u>5,334</u>

In 2012 the Board signed an agreement with Programmed Maintenance Services (NZ) Ltd (the contractor) for an agreed programme of work covering a 7 year period. The programme provides for one exterior repaint of the Ministry owned buildings in 2012, with regular maintenance in subsequent years. The agreement has an annual commitment of \$5,334. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money. No new contract for the period.

## 16. Finance Lease Liability

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

	2019 Actual	2019 Budget (Unaudited)	2018 Actual
No Later than One Year	\$ 6,604	\$ 729	\$ 12,203
Later than One Year and no Later than Five Years	1,007	-	6,000
	<u>7,611</u>	<u>729</u>	<u>18,203</u>

## 17. Funds Held (Owed) for Capital Works Projects

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

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Block 2 Refurbishment	<i>completed</i>	-	94,412	94,412	-	-
Shed Removal Project	<i>completed</i>	-	12,600	12,600	-	-
Totals		<u>-</u>	<u>107,012</u>	<u>107,012</u>	<u>-</u>	<u>-</u>

### 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 Contribution/ (Write-off to R&M)	Closing Balances \$
Block 2 Refurbishment	<i>completed</i>	(4,580)	-	(4,580)	-	-
Totals		<u>(4,580)</u>	<u>-</u>	<u>(4,580)</u>	<u>-</u>	<u>-</u>

## 18. Related Party Transactions

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

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



## 19. Remuneration

### Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	2,590	2,000
Full-time equivalent members	0.09	0.07
<i>Leadership Team</i>		
Remuneration	102,111	94,927
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	104,701	96,927
Total full-time equivalent personnel	1.09	1.07

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	90 - 100	90 - 100
Benefits and Other Emoluments	2 - 3	2 - 3
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2019 FTE Number	2018 FTE Number
100 - 110	-	-
	0.00	0.00

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

## 20. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee member, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2019 Actual	2018 Actual
Total	-	\$15,000
Number of People	-	1

## 21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2019 (Contingent liabilities and assets at 31 December 2018: nil).

### Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of school boards of trustees, through payroll service provider Education Payroll Limited.

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist.

## 22. Commitments

### (a) Capital Commitments

There are no capital commitments as at 31 December 2019 (Capital commitments at 31 December 2018: nil).

### (b) Operating Commitments

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

## 23. Managing Capital

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

## 24. Financial Instruments

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

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	33,371	51,069	644
Receivables	17,759	15,431	18,505
Investments - Term Deposits	41,775	-	35,617

Total Financial assets measured at amortised cost

92,905	66,500	54,766
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### Financial liabilities measured at amortised cost

Payables	35,523	25,053	25,682
Borrowings - Loans	-	-	-
Finance Leases	7,371	729	16,250
Painting Contract Liability	-	-	5,334

Total Financial Liabilities Measured at Amortised Cost

42,894	25,782	47,266
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## **25. Events After Balance Date**

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. Subsequently all schools and kura reopened on the 18th of May 2020.

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

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

## **26. Comparatives**

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

## **27. Adoption of PBE IFRS 9 Financial Instruments**

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

- Note 9 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.

- Note 10 Investments:

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

Upon transition to PBE IFRS9 there were no material adjustments to these financial statements.

## Independent Auditor's Report

# To the Readers of Orere Primary School's Financial Statements For the Year Ended 31 December 2019

The Auditor-General is the auditor of Orere Primary School (the School). The Auditor-General has appointed me, Darren Wright, using the staff and resources of William Buck Audit (NZ) Limited, to carry out the audit of the financial statements of the School on his behalf.

### Opinion

We have audited the financial statements of the School on pages 2 to 21, that comprise the statement of financial position as at 31 December 2019, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2019; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 2 June 2020. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board of Trustees and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

### Emphasis of Matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 25 on page 21 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

### Emphasis of Matter – Breach of Borrowing Authority

Without modifying our opinion, we draw attention to the fact that the Board of Trustees did not comply with Regulation 12 of the Crown Entities (Financial Powers) Regulations 2005 in that no authority has been sought from the Ministers of Education and Finance for borrowing which, in aggregate, involves repayments of interest and capital in excess of one tenth of the Board's operational activities grant for the year. The extent of the unauthorised borrowing is assessed at \$1,101.

### Basis for our opinion

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

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

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

### **Responsibilities of the Board of Trustees for the financial statements**

The Board of Trustees is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board of Trustees' responsibilities arise from the Education Act 1989.

### **Responsibilities of the auditor for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the School's approved budget.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related

to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the Board of Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

### **Other information**

The Board of Trustees is responsible for the other information. The other information comprises the information included in the annual report being the Kiwisport Report, the Members of the Board of Trustees and the Analyses of Variance, but does not include the financial statements, and our auditor's report thereon.

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

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

### **Independence**

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

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



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

# Analysis of Variance 2019

<b>Strategic Aim</b>	All students are able to access the NZ curriculum and will have their learning accelerated to ensure they are working at their age appropriate stage		
<b>Annual Aim</b>	To accelerate the learning of the 9 children achieving well below or below their age appropriate curriculum level in Writing		
<b>Target</b>	9 Children 4 boys and 5 girls 3 Māori, 1 Pacifica, 1 Indian, 4 NZ Euro		
<b>Baseline Data</b>	Analysis of school wide data in Nov 2018 identified concerns with 9 children. These children have already had extensive support with their learning but still have ongoing learning issues. The nature of the school context means children are identified by needs across the school.		
<b>Actions What did we do?</b>	<b>Outcomes What happened?</b>	<b>Reasons for the variance Why did they happen?</b>	<b>Evaluation Where to next?</b>
Moderation of writing within school and with Kaiaua.	Moderation across the school happened every term. Moderation also happened twice in the year working with a Tools4Teachers facilitator and Kaiaua School.		This was excellent PLD and grew the teacher's capacity to make judgements in Writing across the school. As a result, the quality of teaching and learning improved. We have applied to MOE for funding to continue PLD in 2020.
Teachers and teacher aides attended Paula Jamieson PLD for Play-Make-Create	Junior class developed a literacy provocation lead play based programme (curiosity learning)	Senior class teacher away for multiple illnesses so did trial in class	Developing a Curiosity Learning programme across the school to support oral language that leads to writing. Thinking about integration of digital technologies and developing competencies.
Use of and review of classroom curriculum in Writing	Teachers struggling to use the planning documents-planning in a small school is difficult	Very difficult year with teacher away sick -fulltime teacher off for total of 11 weeks spread across term 1-3 and no relivers available this put pressure on remaining teachers	Look at other ways of planning – Have a literacy school document and look at how curiosity learning is planned.

Target students in Writing to accelerate progress	Target students were monitored and discuss at a whole school level. A range of data was used to make decisions about the teaching and learning in the classroom.		Ensure that while moderation and teacher practise continues to be the focus that we record individual information of children being tracked.
Use school wide data tracking system to make decisions around teaching and learning Using e-asTTLe to track	This was not as consistent as in previous years.	This was due to the high level of teacher sickness in the school throughout the year as well as the school size doubling throughout the year	Look at was we can do this more efficiently.

#### **Results:**

Of the 9 children being tracked  
5 children are working below and 4 are at

#### **Planning for next year:**

End of year data shows that the 40 children returning in 2020; 1 is well below, 16 are below, 23 are at or above  
We need to be looking at not only accelerating those children who are below but also those that are at, who could be working above.  
2020...

- apply for funding to continue PLD with Tools4Teachers
- apply for ICS for children who are 2 years below
- employ teacher aide to support classroom programmes
- look at ways to accelerate those children moving into working above
- develop curiosity learning programme to engage children particularly those who struggle with learning
- review and modify classroom curriculum to make it useable
- find more efficient ways of recording data for tracking



<b>Strategic Aim</b>	All students are able to access the NZ curriculum and will have their learning accelerated to ensure they are working at their age appropriate stage			
<b>Annual Aim</b>	To accelerate the learning of the 5 children achieving well below or below their age appropriate curriculum level in Reading			
<b>Target</b>	5 children; 3 girls and 2 boy 2 are Māori and 3 are NZ Euro			
<b>Baseline Data</b>	Analysis of school wide data in Nov 2018 identified concerns with 5 children. These children have already had extensive support with their learning but still have ongoing learning issues. The nature of the school context means children are identified by needs across the school.			
<b>Actions What did we do?</b>	<b>Outcomes What happened?</b>	<b>Reasons for the variance Why did they happen?</b>	<b>Evaluation Where to next?</b>	
Develop school planning documents to support work happening in classrooms	Development of a part draft plan in Reading	Very difficult year with teacher away sick -fulltime teacher off for total of 11 weeks spread across term 1-3 and no relivers available this put pressure on remaining teachers	Continue work in this area in 2020	
Target students in Reading, accelerate progress	These children where targeted and discussed regularly as were several other children that are being monitored to ensure they continue to make progress.	For above reasons this was difficult to maintain. Also the school doubles in six throughout the year with many of the new children having complex learning needs	Look at more efficient ways of documenting shifts and tracking children.	
Using NZCER with PAT with Y5-8 and STAR with Y3-4 to support analysis and discussion around using data to make decisions	Data was used throughout the year to make decisions. <ul style="list-style-type: none"> <li>Independent reading programme for Y5-8</li> <li>more books purchased for Duffy programme</li> </ul>	As the school has grown a number of new children have learning needs so new ways of data collecting will need to happen	Use STAR with whole school again in 2020 to collect data on new children. Look at ways to support children with complex learning needs. Apply for ICS	

	<ul style="list-style-type: none"> <li>• ensuring at risk readers being given extra opportunities to read-buddies, teacher aides, volunteers</li> <li>• whole school read too everyday by principal</li> </ul>		
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**Results:**

Of the 5 children targeted.

1 is still in the well below range and has identified learning needs, 3 are below and 2 are at

**Planning for next year:**

End of year data shows that the 40 children returning in 2020; 2 is well below, 9 are below, 29 are at or above.

We need to be looking at not only accelerating those children who are below but also those that are at, who could be working above.

2020....

- develop curiosity learning programme
- look at ways to accelerate the children working towards or working above
- develop and use classroom curriculum for planning and with the children
- continue to purchase more books to go in homes to increase the likelihood of reading at home
- link reward system to choosing of books
- inquire about Paula Jamieson working with Kāhui Ako or with just our school
-

<b>Strategic Aim</b>	All students are able to access the NZ curriculum and will have their learning accelerated to ensure they are working at their age appropriate stage		
<b>Annual Aim</b>	To accelerate the learning of the 4 children achieving well below or below their age appropriate curriculum level in Mathematics		
<b>Target</b>	4 children, all girls 1 Māori, 3 NZ Euro		
<b>Baseline Data</b>	Analysis of school wide data in Nov 2018 identified concerns with 4 children. These children have already had extensive support with their learning but still have ongoing learning issues. The nature of the school context means children are identified by needs across the school.		
<b>Actions What did we do?</b>	<b>Outcomes What happened?</b>	<b>Reasons for the variance Why did they happen?</b>	<b>Evaluation Where to next?</b>
Continue to implement PR1ME Mathematics across the school and use e-asTTLe to track progress			Look at using Prime summative test in 2020 as we have not used these yet.
Using the PR1ME K books with the Year 0 and 1 child	Children are engaged and can discuss Mathematics confidently	Large increase in numbers of new entrants meant there were more opportunities to engage in group work and conversation at this level	Continue to implement PR1ME and review integrating Maths across the curriculum
Target students in Reading, Writing and Mathematics to accelerate progress	Those children who struggle in Reading, find parts of the Maths curriculum hard to access		
Senior students who are ready to compete in Mathex	Group was enrolled to compete, but this didn't happen	The week of the competition only one child was at school. The other children were away sick or overseas	Try to organise a group of children to enter in 2020

**Results:**

Of the 4 children targeted 3 are working below and 1 is working at

**Planning for next year:**

End of year data shows that the 40 children returning in 2020; 10 are well below, 10 below and 20 are at or above.

We need to be looking at not only accelerating those children who are below but also those that are at, who could be working above.

2020...

- review resources in school and purchase new ones to support learning
- develop and use classroom curriculum for planning and with the children
- look at cross grouping between classes to cater for all the children's needs
- make the middle block of the day a Maths block to increase the level of learning opportunities
-



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28 May 2020

**Re: 2019 Kiwi Sport Funding**

To whom it may concern,

Confirming that the Ministry of Education Kiwi Sport funding that we received in 2019 was \$556.53 + gst. Our school put this towards:

- Entry fees for the Interschool Chess Tournament \$130.00
- Participation Fees for AAIMS/Counties Year 7 & 8 Sports \$58.50
- Purchase of a water slide \$77.40
- Hireage of Rockclimbing Wall & Archery Equipment \$1897.50
- Hireage of Bigfoot Adventures Activities (Bush survival, orienteering etc) \$997.75
- Hireage of Luge Water Slide \$665.85
- Individual student entries into Weetbix Tryathlon \$100.00
- Purchase Jump Jam licence & kits \$511.75

Your sincerely,

Kerry Forse  
Principal