

OAKLANDS SCHOOL

Annual Report For the year ended 31 December 2019

Ministry Number: 3450
Principal: Margaret Trotter
School Address: 37 Cunningham Pl, Halswell, Christchurch 8025
School Phone: 03 3228735
School Email: admin@oaklands.school.nz

Members of the Board of Trustees

Name			Ceased
Clive Keylard	Elected	Chairperson	Jun-19
Michael Laing	Elected	Parent Rep	Jun-19
Lizzy Williams	Elected	Parent Rep	Jun-19
Nikki Hiku	Elected	Parent Rep	
Nicky Randall	Elected	Parent Rep	Jun-19
Elliot Western	Elected	Chairperson	
Holly Wang	Elected	Parent Rep	
Emma Frampton	Elected	Staff Rep	
Andrea Mears	Elected	Parent Rep	
Hannah Bryce	Elected	Parent Rep	
Margaret Trotter		Principal	

The term finishes, except for the principal, in May 2022.

Accountant / Service Provider:

Geoff Gillam Consultants

Oaklands School
Financial Statements for the year ended 31 December 2019
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Oaklands School
Statement of Responsibility

For the year ended 31 December 2019

The Board of Trustees (the Board) has pleasure in presenting the annual report of Oaklands School incorporating the financial statements and the auditor's report, 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 Chairperson and the principal.

ELLIOT WESTER

Full Name of Board Chairperson

Margaret Trotter

Full Name of Principal

[Signature]
Signature of Board Chairperson

[Signature]
Signature of Principal

Date:

26/05/2020

Date:

26/05/2020

Oaklands School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue				
Government Grants	2	4,019,180	4,022,684	3,952,026
Locally Raised Funds	3	207,215	47,000	209,480
Interest Earned		44,770	30,000	44,932
		<hr/>	<hr/>	<hr/>
		4,271,165	4,099,684	4,206,438
Expenses				
Locally Raised Funds	3	109,718	1,100	96,332
Learning Resources	4	2,973,319	3,099,175	2,900,856
Administration	5	246,756	250,470	195,141
Finance Costs		2,741	-	3,393
Property	6	776,840	732,750	714,026
Depreciation	7	91,268	63,000	91,972
		<hr/>	<hr/>	<hr/>
		4,200,642	4,146,495	4,001,720
Net Surplus / (Deficit)		70,523	(46,811)	204,718
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		70,523	(46,811)	204,718

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



Oaklands School
Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
Balance at 1 January	<u>1,570,153</u>	<u>1,570,153</u>	<u>1,341,202</u>
Total comprehensive revenue and expense for the year	70,523	(46,811)	204,718
Owner transactions			
Contribution - Furniture and Equipment Grant	175,875	-	24,233
Equity at 31 December	<u>1,816,551</u>	<u>1,523,342</u>	<u>1,570,153</u>
Retained Earnings	1,816,551	1,523,342	1,570,153
Reserves	-	-	-
Equity at 31 December 2019	<u>1,816,551</u>	<u>1,523,342</u>	<u>1,570,153</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.



Oaklands School

Statement of Financial Position

As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	8	294,084	85,429	121,858
Accounts Receivable	9	172,985	170,000	155,935
GST Receivable		37,793	5,000	6,953
Prepayments		6,084	5,000	10,215
Investments	10	975,223	1,200,000	1,231,609
		<u>1,486,169</u>	<u>1,465,429</u>	<u>1,526,570</u>
Current Liabilities				
Accounts Payable	12	218,397	192,000	203,164
Revenue Received in Advance	13	5,247	5,000	4,547
Finance Lease Liability - Current Portion	14	15,516	12,925	19,523
Funds held on behalf of CPPA	15	-	-	12,041
		<u>239,160</u>	<u>209,925</u>	<u>239,275</u>
Working Capital Surplus or (Deficit)		1,247,009	1,255,504	1,287,295
Non-current Assets				
Property, Plant and Equipment	11	578,598	279,764	297,764
		<u>578,598</u>	<u>279,764</u>	<u>297,764</u>
Non-current Liabilities				
Finance Lease Liability	14	9,056	11,926	14,546
		<u>9,056</u>	<u>11,926</u>	<u>14,546</u>
Net Assets		<u>1,816,551</u>	<u>1,523,342</u>	<u>1,570,513</u>
Equity		<u>1,816,551</u>	<u>1,523,342</u>	<u>1,570,153</u>

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



Oaklands School

Cash Flow Statement

For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		887,211	897,684	911,472
Locally Raised Funds		194,128	47,000	209,480
International Students		10,963	-	-
Goods and Services Tax (net)		(30,840)	1,953	4,052
Payments to Employees		(331,266)	(417,075)	(360,564)
Payments to Suppliers		(649,586)	(562,872)	(474,554)
Interest Received		47,456	31,438	47,981
Net cash from / (to) the Operating Activities		128,066	(1,872)	337,867
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(360,311)	(45,000)	(55,871)
Purchase of Investments		-	-	(210,030)
Proceeds from Sale of Investments		256,386	31,609	-
Net cash from / (to) the Investing Activities		(103,925)	(13,391)	(265,901)
Cash flows from Financing Activities				
Contribution by the Ministry of Education - Furniture and Equipment		175,875	-	24,233
Finance Lease Payments		(16,089)	(9,218)	(13,574)
Funds Administered on Behalf of Third Parties		(11,701)	(11,948)	(489)
Net cash from Financing Activities		148,085	(21,166)	10,170
Net increase/(decrease) in cash and cash equivalents		172,226	(36,429)	82,136
Cash and cash equivalents at the beginning of the year	8	121,858	121,858	39,722
Cash and cash equivalents at the end of the year	8	294,084	85,429	121,858

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.



Oaklands School

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2019

a) Reporting Entity

Oaklands 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 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

Standard early adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 24.

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publically 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.

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

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 three months or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

h) Accounts Receivable

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



Prior Year Policy

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

i) Investments

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

Prior Year Policy

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

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

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

j) Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$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:	Years
Building improvements – Crown	14-50
Furniture and equipment	5-10
Information and communication technology	5
Plant	10
Leased	3-4
Library resources	10

k Impairment of property, plant, and equipment and intangible assets

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



Non cash generating assets

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

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

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

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

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

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

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

n) Revenue Received in Advance

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

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

o) Provision for Cyclical Maintenance

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

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

p) 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. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

q) 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 "financial assets measured at fair value through other comprehensive income" for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable, funds held on behalf of the Ministry of Education, and painting contra liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

r) 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.

s) Budget Figures

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

t) Services received in-kind

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



2. Government Grants

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational grants	745,088	799,984	779,705
Teachers' salaries grants	2,644,012	2,645,000	2,546,299
Use of Land and Buildings grants	480,017	480,000	486,315
Other government grants	150,063	97,700	139,707
	4,019,180	4,022,684	3,952,026

3. Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<i>Revenue</i>			
Donations	62,592	41,000	84,300
Fundraising	4,115	-	4,491
Activities	116,686	-	105,400
International Students	10,963	-	-
Trading	12,859	6,000	15,289
	207,215	47,000	209,480
<i>Expenses</i>			
Activities	104,379	1,100	90,542
Trading	1,189	-	1,220
Fundraising (costs of raising funds)	4,150	-	4,570
	109,718	1,100	96,332
<i>Surplus for the year Locally raised funds</i>	97,497	45,900	113,148

4 Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	106,528	151,175	108,892
Employee Benefits - Salaries	2,799,342	2,895,000	2,747,195
Staff Development	67,449	53,000	44,769
	2,973,319	3,099,175	2,900,856

5. Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	4,069	4,000	3,950
Board of Trustees Fees	10,590	12,000	7,030
Board of Trustees Expenses	50,996	41,600	18,121
Communication	6,400	6,000	5,944
Consumables	26,583	32,510	21,290
Operating Lease	1,545	9,400	1,763
Staff Expenses	14,487	17,700	16,692
Other	17,268	18,260	16,900
Employee Benefits - Salaries	114,818	109,000	103,451
	246,756	250,470	195,141

6. Property

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Caretaking and Cleaning Consumables	9,639	12,500	11,527
Consultancy and Contract Services	54,354	58,000	55,390
Grounds	18,539	18,000	13,959
Heat, Light and Water	49,258	50,000	49,200
Rates	8,567	6,500	9,639
Repairs and Maintenance	95,766	50,350	32,314
Use of Land and Buildings - Non-Integrated	480,017	480,000	486,315
Employee Benefits - Salaries	60,700	57,400	55,682
	<u>776,840</u>	<u>732,750</u>	<u>714,026</u>

The use of land and buildings figure represents 8% of the school's total property value. This is used as a 'proxy' for the market rental of the property. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Depreciation of Property, Plant and Equipment

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Buildings - School	6,021	4,000	6,020
Furniture and Equipment	17,926	11,000	18,325
Information and Communication Technology	32,265	22,500	41,394
Plant	12,384	8,000	7,171
Leased Assets	19,858	15,000	16,035
Library Resources	2,814	2,500	3,027
	<u>91,268</u>	<u>63,000</u>	<u>91,972</u>

8. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash on Hand	305	305	305
Bank Current Account	190,527	85,124	121,495
Bank Call Account	58	-	58
Short-term Bank Deposits with a Maturity of Three Months or Less	103,194	-	-
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	<u>294,084</u>	<u>85,429</u>	<u>121,858</u>

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

9. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Debtors	2,124	-	-
Interest Accrued	3,752	5,000	6,438
Teacher Salaries Grant Receivable	167,109	165,000	149,497
	<u>172,985</u>	<u>170,000</u>	<u>155,935</u>
Receivables from Exchange Transactions	5,876	5,000	6,438
Receivables from Non-Exchange Transactions	167,109	165,000	149,497
	<u>172,985</u>	<u>170,000</u>	<u>155,935</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 with Maturities Greater than Three Months and No Greater than One Year	975,223	1,200,000	1,231,609

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2019						
Buildings	59,233	-	-	-	(6,021)	53,212
Furniture and Equipment	82,304	76,255	-	-	(17,926)	140,633
Information and Communication	72,116	80,104	-	-	(32,265)	119,955
Plant	34,964	201,402	-	-	(12,384)	223,982
Leased Assets	35,847	11,791	-	-	(19,858)	27,780
Library Resources	13,300	2,550	-	-	(2,814)	13,036
Balance at 31 December 2019	297,764	372,102	-	-	(91,268)	578,598

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Buildings	303,086	(249,874)	53,212
Furniture and Equipment	386,705	(246,074)	140,631
Information and Communication	402,126	(282,169)	119,957
Plant	353,602	(129,620)	223,982
Leased Assets	65,177	(37,397)	27,780
Library Resources	142,487	(129,451)	13,036
Balance at 31 December 2019	1,653,183	(1,074,585)	578,598

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2018						
Buildings	65,253	-	-	-	(6,020)	59,233
Furniture and Equipment	84,233	16,396	-	-	(18,325)	82,304
Information and Communication	77,253	36,257	-	-	(41,394)	72,116
Plant	38,916	3,219	-	-	(7,171)	34,964
Leased Assets	38,140	13,742	-	-	(16,035)	35,847
Library Resources	16,327	-	-	-	(3,027)	13,300
Balance at 31 December 2018	320,122	69,614	-	-	(91,972)	297,764

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Buildings	308,749	(249,516)	59,233
Furniture and Equipment	407,296	(324,992)	82,304
Information and Communication	438,290	(366,174)	72,116
Plant	407,633	(372,669)	34,964
Leased Assets	67,208	(31,361)	35,847
Library Resources	139,937	(126,637)	13,300
Balance at 31 December 2018	1,769,113	(1,471,349)	297,764



12. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	49,031	25,000	50,992
Employee Benefits Payable - Salaries	167,109	165,000	149,497
Employee Benefits Payable - Leave Accrual	2,257	2,000	2,675
	<u>218,397</u>	<u>192,000</u>	<u>203,164</u>
Payables for Exchange Transactions	218,397	192,000	203,164
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u><u>218,397</u></u>	<u><u>192,000</u></u>	<u><u>203,164</u></u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Other	5,247	5,000	4,547
	<u>5,247</u>	<u>5,000</u>	<u>4,547</u>

14. Finance Lease Liability

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	15,516	12,925	19,523
Later than One Year and no Later than Five Years	9,056	11,926	14,546
Later than Five Years	-	-	-
	<u>24,572</u>	<u>24,851</u>	<u>34,069</u>

15. Funds Held on CPPA

The School administers a mentoring fund on behalf of the Canterbury Primary Principals Association (CPPA)

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Funds Held at Beginning of the Year	12,041	12,041	12,141
Funds Received from Cluster	93,229	-	124,466
Funds Spent on Behalf of the Cluster	(105,270)	(12,041)	(124,566)
Funds Held at Year End	<u>-</u>	<u>-</u>	<u>12,041</u>

16. Related Party Transactions

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



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

17. Remuneration

Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	10,590	7,030
Full-time equivalent members	0.28	0.28
<i>Leadership Team</i>		
Remuneration	342,553	340,819
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	<u>353,143</u>	<u>347,849</u>
Total full-time equivalent personnel	<u>3.28</u>	<u>3.28</u>

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

Principal

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

	2019 Actual \$000	2018 Actual \$000
<i>Salaries and Other Short-term Employee Benefits:</i>		
Salary and Other Payments	150-160	140-150
Benefits and Other Emoluments	1-5	1-5
Termination Benefits	-	-

Other Employees

No other employee received total remuneration over \$100,000 (2018: nil).

18. Compensation and Other Benefits Upon Leaving

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

	2019 Actual \$0	2018 Actual \$0
Total	-	-
Number of People	-	-

19. Contingencies

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

The School has an obligation to the Ministry of Education to maintain in good order and repair at all times the land, buildings and other facilities on the School site. The school is part of the Christchurch Schools Rebuild Programme which will result in the School's buildings either being repaired or rebuilt in the future. At the present time there is significant uncertainty over how the programme will affect the School. As a result, the School cannot make a reliable estimate of the maintenance required on the School's buildings so no cyclical maintenance provision has been recognised, even though the school will be required to maintain any buildings that are not replaced.



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.

20. Commitments

(a) Capital Commitments

As at 31 December 2019, the Board had no capital commitments.

(Capital commitments at 31 December 2018: nil)

(b) Operating Commitments

As at 31 December 2019 the Board had no operating commitments.

(Operating commitments at 31 December 2018: nil)

21. Managing Capital

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

22. Financial Instruments

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

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	294,084	85,429	121,858
Receivables	172,985	170,000	155,935
Investments - Term Deposits	975,223	1,200,000	1,231,609
Total Cash and Receivables	1,442,292	1,455,429	1,509,402

Financial liabilities measured at amortised cost

Payables	218,397	192,000	203,164
Finance Leases	24,572	24,851	34,069
Total Financial Liabilities Measured at Amortised Cost	242,969	216,851	237,233

23. Events After Balance Date

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

24. Adoption of PBE IFRS 9 Financial Instruments

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

- Note 9 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.
- Note 10 Investments:



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

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

25. Impact from COVID-19

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 until 18 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.



INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Oaklands School (the School). The Auditor-General has appointed me, Michael Lee, using the staff and resources of Crowe, 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 16, 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 Cash Flow Statement for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 26 May 2020. This is the date at which our opinion is expressed.

The basis for our opinion is explained below, and we draw your attention to the possible effects of COVID-19. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements and the statement of service performance, 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 16 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic

Basis of opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the Statement of Responsibility, Analysis of Variance, and Kiwisport, 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.



Michael Lee
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Christchurch, New Zealand

**Analysis of Variance 2019
Oaklands School MOE 3450 1 March 2020**

Annual Goal: To accelerate the progress of students performing below the expected curriculum level for Reading.

Annual Target: To increase to 85% the number of students in years 1-4 reading to be at or above their chronological age.

Year level 2019 Target Groups	Year 2	Year 3
Baseline data standardised assessment tools- Running Records Term 4 2018	Year 1 2018 Well Below 0 Below (92) 71%	Year 2 2018 Well Below (8) 7% Below (14) 13%

Focus: Reading			
Strategic Aim: Literacy and Numeracy are the learning foundations			
Annual Target: To increase to 85% the number of students in years 1-4 reading to be at or above their chronological age.			
Annual Goal: To accelerate the progress of students performing below the expected curriculum level for Reading.			
Target Group/s: 2019 Year 2 Year 3			
Baseline data from term 4 2018 data using Running Records: Year 2 Below (92) 71% Year 3 Well Below (8) 7% Below (14) 13%			
Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>Each year level reviewed their literacy programmes and developed new overviews of reading expectations.</p> <p>A summary document was set up on the SMS to collate running record data and review progress each term.</p> <p>A RTLB referral enabled professional development for teachers to implement the Quick 60 programme.</p>	<p>DATA Analysis- 2019 Data The data of the end of year was Year 2 7 % well below and 14% below 79% of year 2 students were reading at or above.</p> <p>Year 3 5% well below and 5% below 90 % of year 3 students were reading at or above</p>	<p>At the end of 2019 the year 2 data showed a significant shift in the students achievement data.</p> <p>Year 3 also showed a significant improvement.</p> <p>Acceleration programme- Quick 60 was implemented to support student progress in year 2 and year 3 hubs.</p>	<p>To participate in the UC ALL Literacy programme to embed reading as an important part of the school day.</p> <p>Review and encourage daily reading with the learning space setting</p> <p>Review the home learning programmes which focus on daily reading.</p> <p>To develop a school wide Library skills programme to encourage students to read regularly.</p> <p>To develop the new Library space to be a centre of excellence and promote literacy and engage the parent community.</p> <p>Monitoring the progress of our ESOL children to ensure English as a second language is not a barrier to their learning.</p>

<p>Electronic Digital data wall was developed to track priority students to support interventions The use of running records was moderated within teams.</p>			<p>To develop the assessment procedures to ensure a triangulation of assessment tools are used. This is to ensure that assessment data does not rely on one assessment tool. eg running records.</p>
<p>Planning for next year: (Reading) The following points will be part of the school's planning for 2020.</p> <ul style="list-style-type: none"> ● Continue to Implement Quick 60 and Building Blocks programme in all year 1 classes. ● Continue to monitor year 2 and year 3 students. ● Review assessment timelines and assessment tools. ● Implement reading pathways ● Develop oral language pathways. ● Implement a physical data wall to be used weekly by staff to monitor and review progress. ● Team leaders to be members of the Well being committee to monitor learning and well being. ● Resource two days release for a Literacy Learning Coach. ● Monitor each term student progress. 			

Annual Goal: To accelerate the progress of students performing below the expected curriculum level for Writing.

Annual Target: To increase to 80% the number of students at years 3,4,5,6,7, who are writing at or above the expected Curriculum level.

Year level 2019 Target Groups	Year 3	Year 4	Year 5	Year 6	Year 7
Baseline data based from eAstle data Term 4 2018	Well Below 0 Below (20) 19%	Well Below(5) 6% Below (22) 25%	Well Below (3) 3% Below (14) 16%	Well Below (1) 1% Below (22) 30%	Well Below(4) 5% Below (25) 29%

Analysis of variance 2019Oaklands School MOE 3450 1 March 2020

Focus: Writing Analysis of Variance 1 March 2020			
Strategic Aim: Literacy and Numeracy are the learning foundations			
Annual Goal: To accelerate the progress of students performing below the expected curriculum level for Writing.			
Annual Target: To increase the number of students at years 3,4,5,6,7 (2019 cohort) who are writing below the expected Curriculum level.			
Baseline data: YR 3, YR 4, YR 5, YR 6, YR 7			
Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>Writing pathways were developed to track student progress and achievement</p> <p>The electronic data wall identified priority students.</p> <p>Moderation of writing was used in teams to support programmes..</p> <p>MOE PLD developed Teacher Inquiry for writing using an outside facilitator.</p> <p>A Focus Review Team began to review the Writing Programme.</p>	<p>DATA Analysis 2019 students</p> <p>Year 3 At or Above 69%</p> <p>Year 4 At or Above 81%</p> <p>Year 5 At or Above 72%</p> <p>Year 6 At or Above 53 % well below 2 (6%) below 16 (41%)</p> <p>Year 7 At or above 61%</p> <p>These results show a significant increase during the year in some year levels.</p>	<p>We changed our data collection from Progressions and eAstle to Pathways</p> <p>The use of Pathways needed further development to support teachers moderation levels.</p> <p>Staff skills in moderating writing varied</p> <p>Teacher Inquiry was inconsistent across teams and some teachers only focused on surface features.</p>	<p>To use one assessment tool for moderation.</p> <p>Implement new SMS HERO with goal setting for students.</p> <p>Implement the school's pathways.</p> <p>Resource staff release a Learner Coach in Literacy to support classroom programmes.</p> <p>Teacher Inquiry will be supported by an outside facilitator with the MOE PLD to develop a collaborative writing inquiry.</p> <p>Develop Oral Language Pathways.</p>

<p>RTLB provided teacher training in developing Quick 60 acceleration programmes in years 2,3,4,5</p> <p>Students participated in SSW (Sustained Silent Writing) to enable regular opportunities to write during the week.</p> <p>Support staff and selected teachers participate in TALL programme to develop ESOL best practice.</p>	<p>The results have indicated writing as area that needs to continue as a focus for 2019</p>	<p>Students needed to be given more opportunities to write in authentic context with writing integrated across other learning areas.</p>	
<p>Planning for next year: (Writing) The following points will be part of the school's planning for 2020.</p> <ul style="list-style-type: none"> ● Implement writing pathways to enable school wide moderation. Support teachers with the moderation process with professional development ● Continue to review our assessment tools with an emphasis on formative assessment. ● Target priority students progress with the data wall. ● To continue to develop a comprehensive writing programme-with development of students goal setting procedures. ● Employ a Literacy Leader to support classroom teachers. ● Use a facilitator on teacher inquiry in writing through MOE PLD 			

Oaklands School MOE 3450 1 March 2019

Annual Goal: To accelerate the progress of students performing below expectations in Mathematics.

Annual Target: To increase the number of students to 90% at years 4,5,6 to be performing at the expected curriculum level for Mathematics

Year level 2019 Target Groups	Year 4	Year 5	Year 7
Baseline Data- Addition and Subtraction term 4 2018	2018 Year 3 Well Below (6) 7% Below (15) 17%	2018 Year 4 Well Below (6) 6% Below (18) 19%	2018 Year 6 Well Below (1) 1% Below (18) 21%

Focus: Mathematics			
Strategic Aim: Literacy and numeracy are the learning foundations			
Annual Goal: To accelerate the progress of students performing below expectations in Mathematics.			
Annual Target: To increase the number of students at years 4,5,7 to be performing at the expected curriculum level for Mathematics(2019 cohort)			
Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>Resourcing for release for teacher to support teachers Mathematics teaching programmes.</p> <p>Developed Mathematics Pathways to monitor student achievement and progress.</p> <p>Lead teacher for Mathematics continued walkthroughs to monitor classroom programmes.</p> <p>Implemented UC ALIM programme</p> <p>Mathematics Focus Review Team monitored school programmes</p>	<p>2019</p> <p>Year 4 Well below 5 (6%) Below 21% (17) 73% of students were achieving at or above the expected curriculum level. Year 4 students' progress showed little significant increase in achievement.</p> <p>Year 5 Well below 1 (1%) Below 8% (6) 91% of students were achieving at or above the expected curriculum level. Year 5 students' progress showed a significant increase in achievement.</p> <p>Year 6 Well below 0 Below 26% (10) 74% of students were achieving at or above the expected curriculum level. Year 6 students showed a small increase in achievement.</p>	<p>Year 4 students made minimal improvement. This identified a need to provide further support for teachers.</p> <p>Year 5 students showed a significant improvement in their progress. Support from the specialised mathematics teacher involved classroom walkthroughs and developing Teacher Aide programmes.</p> <p>Year 6 students made a small improvement. Behaviour issues impacted on student achievement.</p>	<p>Review the specialist mathematics teacher's role to develop a coaching model.</p> <p>Participate in the ALIM programme to support the review of Mathematics.</p> <p>Implement the Mathematics Pathways in HERO to track achievement and progress.</p> <p>Review the school's Maths Curriculum programme to ensure programmes are well defined.</p> <p>Review Maths Whizz to support class and home learning.</p>

			<p>Review the assessment tools to align with the guidelines in the Leading Local Curriculum TKI document.</p> <p>Review the implementation of Maths Talk and continue development of mixed ability groupings.</p>
<p>Planning for next year: (Mathematics) The following points will be part of the school's planning for 2020</p> <ul style="list-style-type: none"> • Staff professional development-ALIM programme • Continue to develop student voice in the learning programmes • Target priority students and their progress on the data wall • Review of the Mathematics programmes with planning and assessment • Review Maths Whizz • Parent education programmes • Teacher in charge of maths to regularly review school data to track impact on programmes and student achievement and report to BOT • Continue the acceleration programmes with support from teacher aides. • Review each term the progress across the school. 			

Achievement Target 4- Maori Learners Achievement

Key Strategic Area - LEARNING Teaching and Learning

Strategic Goal 1 - LEARNING- Passionate, adaptable and connected learners

All students leave school in year 8 achieving at the Curriculum Level 4 and are able to confidently meet the demands of the curriculum. Improve outcomes for all students particularly Maori, Pasifika and children with special needs.

Annual Goal: To accelerate the progress of students performing below expectations against the NZ Curriculum.

Annual Target: To increase the number of Maori students who are achieving at or above the expected curriculum level.

Baseline Data 2019 Year Levels-Below the expected levels

Curriculum Area	Assessment 2018 Data	year 2	year 3	year 4	year 5	year 6	year 7	Total Number
Reading	Running Records	1 Red				1 light blue		43
Writing	eASttle	3 1B	3 1B 3 1P	4 1p 4 1A	1 1p 1 1A 3 2B	2 1p 1 2p 4 2A	1 1p 1 2P 1 2A	43
Mathematics	Subtraction and Addition	1 2A	3 4P	2 4A	1 4A 3 5B	2 5A	1 6P	43

Focus: Maori Learners							
Strategic Aim: Literacy and numeracy are the learning foundations							
Area: All Curriculum Areas							
Target Group/s: The Data 10.9 % (63) Maori students.							
Annual Aim: To increase the number of Maori Learners achieving at or above the expected Curriculum Levels.							
Total 2019							
2019 Data							
Māori Reading Achievement data							
Year level 2019 Target Groups	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7

READING Baseline Data Term 4 2019		Well Below 0% Below 0% At 0% Above 100%(2)	Well Below 0% Below 0% At 50%(3) Above 50% (3)	Well Below 0% Below 9%(1) At 9%(1) Above 82%(9)	Well Below 0% Below 0% At 50%(2) Above 50%(2)	Well Below 0% Below 0% At 30%(3) Above 70% (7)	Well Below 0% Below 14%(1) At 29%(2) Above 57%(1)
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Māori Writing Achievement data

Year level 2019 Target Groups	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
WRITING Baseline Data Term 4 2019		Well Below 0% Below 0% At 50%(1) Above 50%(1)	Well Below 0% Below 17%(1) At 67% (4) Above 17%(1)	Well Below 0% Below 18%(2) At 18% (2) Above (7) 64%	Well Below 0% Below 50%(2) At 50%(2) Above 0%	Well Below 0% Below 11%(1) At 22%(2) Above 67%(6)	Well Below 0% Below 43%(3) At 57%(4) Above 0%

Māori Writing Achievement data 2019 Year Levels-Below the expected levels

Curriculum Area	Assessment 2018 Data	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Total Number
Mathematics	Subtraction and Addition	1 2A	3 4P	2 4A	1 4A 3 5B	2 5A	1 6P	43
2019 Results		Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Total Number
Maths		Well Below Below At (2) 66.7%	Well Below Below (2) 33.3%	Well Below Below (1) 9.1%	Well Below Below (2) 40% At (2) 40%	Well Below Below (1) 10% At (5) 50%	Well Below Below (3) 42.9%	42

		Above (1) 33.3%	At (1) 16.7% Above (3) 50%	At (10) 90.9% Above	Above (1) 20%	Above (4) 40%	At (4) 57.1% Above		
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Actions	Outcomes	Reasons	Evaluation
<p>Staff completed the MASAM documentation to identify practices to support Maori Learners</p> <p>Professional Development as part of the ALIM UC programme</p> <p>Teachers completed teacher inquiry in writing</p>	<p>The number of Maori students achieving at or above has increased during 2019.</p> <p>Writing still has a significant number for boys as below.</p>	<p>Increased focus on identifying our Maori students and using Learning Intentions and Success Criteria to support their learning has helped support the programmes.</p>	<p>Achievement and progress for Māori learners was embedded in year level data. In 2020 it will be important to unpack this data on a regular basis to identify trends and develop action plans.</p>

Planning for next year: Maori Learners

The following points will be part of the school's planning for 2020

- Develop student voice in the learning programmes
- Develop Māori Graduate Profile
- Extend the function of our Maori learners group to share their learning needs
- Review the Culture Group
- Target priority students and those who have been identified as well below and below and develop an ongoing monitoring procedure of their programmes, progress and achievement Review of the Mathematics programmes and update assessment tools.
- Reintroduce the Educultural Wheel as a basis for staff development
- Set Whanau Hui dates
- Review te Reo tutor role.

Kiwisport 2019

Kiwisport is a Government funding initiative to support students' participation in organised sport. The school received total Kiwisport funding of \$9100.00 including GST.

The school is committed to sport and PE being an integral part of the school's local curriculum. The funding was used to support our programmes. The resources purchased were to support the existing programmes and to ensure all students had access to equipment during class programmes and during break times. All children participate in a Physical Education programme while years 5-8 have an organised sports programme which includes competing with other schools in the schools interzone competitions.

This funding was spent on:

- Purchasing additional equipment for sport and fitness and maintaining PE programmes.
- Fitness equipment and resources.

These purchases enabled the continuation of the

- Year 5-6 students to take part in weekly organised sport.
- Year 7-8 sports programmes
- Year 0-4 students to enjoy more sporting activities during Fitness (timetabled weekly)