

# OTARI SCHOOL

## 2018 ANNUAL REPORT AND FINANCIAL STATEMENTS



SCHOOL NUMBER: 3073

# OTARI SCHOOL

Annual Report - For the year ended 31 December 2018

## Index

<b>Page</b>	<b>Statement</b>
	<b>Financial Statements</b>
<u>1</u>	Statement of Responsibility
<u>2</u>	Statement of Comprehensive Revenue and Expense
<u>3</u>	Statement of Changes in Net Assets/Equity
<u>4</u>	Statement of Financial Position
<u>5</u>	Statement of Cash Flows
<u>6 - 9</u>	Statement of Accounting Policies
<u>10- 17</u>	Notes to the Financial Statements
	<b>Other Information</b>
<u>18</u>	Kiwisport
<u>19 - 20</u>	Performance Graphs
21 - 23	Independent Auditor's Report
24 - 34	Analysis of Variance
35 - 36	Statement of Resources

# OTARI SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2018

#### School Directory

**Ministry Number:** 3073

**Principal:** Clifford Wicks

**School Address:** 166 Wilton Road, Wilton, Wellington 6012

**School Postal Address:** 166 Wilton Road, Wilton, Wellington 6012

**School Phone:** 04 475 3018

**School Email:** [office@otari.school.nz](mailto:office@otari.school.nz)

#### Members of the Board of Trustees

Name	Position	How Position Gained	Leaving Date
Maria Borschevsky	Chairperson	Co-opted May-17	May-19
Clifford Wicks	Principal	ex Officio Appointed July 2002	
Natasha Kuku	Parent Rep	Elected May-16	May-19
Adrian Wagner	Parent Rep	Elected May-16	May-19
Richard Ford	Parent Rep	Elected May-16	May-19
Mike Mayne	Parent Rep	Elected May-16	May-19
Shani Leda	Staff Rep	Elected May-16	May-19
Catherine Thompson	Chairperson	Elected May-16	Resigned 29 Oct 2018

**Accountant / Service Provider:** Alison Dyer CA

# Otari School

## Statement of Responsibility

For the year ended 31 December 2018

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 2018 fairly reflects the financial position and operations of the school.

The School's 2018 financial statements are authorised for issue by the Board.

Maria Borshevsky

Full Name of Board Chairperson



Signature of Board Chairperson

29/05/2019

Date:

Clifford Wicks

Full Name of Principal



Signature of Principal

29.05.2019

Date:

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

For the year ended 31 December 2018

		2018	2018	2017
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Revenue</b>				
Government Grants	2	1,751,836	1,799,025	1,659,126
Locally Raised Funds	3	174,236	123,021	181,025
Interest Earned		3,403	1,625	3,159
		<u>1,929,475</u>	<u>1,923,671</u>	<u>1,843,310</u>
<b>Expenses</b>				
Locally Raised Funds	3	36,056	23,900	48,204
Learning Resources	4	1,308,539	1,356,620	1,230,397
Administration	5	115,469	121,566	110,504
Finance		882	-	1,260
Property	6	428,545	446,909	431,871
Depreciation	7	30,529	28,117	30,084
Loss on Disposal of Property, Plant and Equipment		88	-	4,993
		<u>1,920,108</u>	<u>1,977,112</u>	<u>1,857,313</u>
<b>Net Surplus / (Deficit) for the year</b>		9,367	(53,441)	(14,003)
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>9,367</u>	<u>(53,441)</u>	<u>(14,003)</u>

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes.

**Otari School****Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2018

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
<b>Balance at 1 January</b>	<u>239,350</u>	<u>239,350</u>	<u>253,353</u>
Total comprehensive revenue and expense for the year	9,367	(53,441)	(14,003)
Capital Contributions from the Ministry of Education	-	-	-
Contribution - Furniture and Equipment Grant	-	-	-
<b>Equity at 31 December</b>	<u>248,717</u>	<u>185,909</u>	<u>239,350</u>
Retained Earnings	238,717	175,909	229,350
Reserves	10,000	10,000	10,000
<b>Equity at 31 December</b>	<u>248,717</u>	<u>185,909</u>	<u>239,350</u>

*The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes.*

**Otari School**  
**Statement of Financial Position**  
As at 31 December 2018

		2018	2018	2017
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	8	54,930	42,098	75,499
Accounts Receivable	9	91,007	87,484	72,581
GST Receivable		8,862	4,033	4,611
Prepayments		8,153	9,000	8,303
Inventories	10	183	287	107
Investments	11	100,903	64,790	94,698
		<u>264,038</u>	<u>207,692</u>	<u>255,799</u>
<b>Current Liabilities</b>				
Accounts Payable	13	140,645	114,858	118,419
Provision for Cyclical Maintenance	14	-	70,000	-
Painting Contract Liability - Current Portion	15	-	-	18,723
Finance Lease Liability - Current Portion	16	5,085	6,800	6,711
Funds held in Trust	17	219	-	619
Funds held for Capital Works Projects	18	1,144	-	723
		<u>147,093</u>	<u>191,658</u>	<u>145,195</u>
<b>Working Capital Surplus/(Deficit)</b>		116,945	16,034	110,604
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	197,205	177,836	188,343
		<u>197,205</u>	<u>177,836</u>	<u>188,343</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	61,667	4,661	56,286
Painting Contract Liability	15	-	-	-
Finance Lease Liability	16	3,766	3,300	3,311
		<u>65,433</u>	<u>7,961</u>	<u>59,597</u>
<b>Net Assets</b>		<u>248,717</u>	<u>185,909</u>	<u>239,350</u>
<b>Equity</b>		<u>248,717</u>	<u>185,909</u>	<u>239,350</u>

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

**Otari School**  
**Statement of Cash Flows**  
For the year ended 31 December 2018

		2018	2018	2017
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
<b>Cash flows from Operating Activities</b>				
Government Grants		443,291	434,435	401,602
Locally Raised Funds		175,012	118,647	185,153
Goods and Services Tax (net)		(4,251)	578	4,826
Payments to Employees		(331,081)	(356,030)	(306,729)
Payments to Suppliers		(235,800)	(220,443)	(222,270)
Cyclical Maintenance Payments in the year		(4,632)	(4,625)	(4,950)
Interest Paid		(882)	-	(1,260)
Interest Received		3,331	1,726	3,125
Net cash from / (to) the Operating Activities		44,988	(25,712)	59,497
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of PPE (and Intangibles)		-	-	-
Purchase of PPE (and Intangibles)		(38,018)	(17,610)	(10,859)
Purchase of Investments		(6,205)	29,908	(2,998)
Proceeds from Sale of Investments		-	-	-
Net cash from / (to) the Investing Activities		(44,223)	12,298	(13,857)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	-
Finance Lease Payments		(2,632)	78	(5,194)
Painting contract payments		(18,723)	(18,723)	(23,354)
Loans Received/ Repayment of Loans		-	-	-
Funds Administered on Behalf of Third Parties		(400)	(619)	800
Funds Held for Capital Works Projects		421	(723)	723
Net cash from Financing Activities		(21,334)	(19,987)	(27,025)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(20,569)</b>	<b>(33,401)</b>	<b>18,615</b>
Cash and cash equivalents at the beginning of the year	8	75,499	75,499	56,884
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>54,930</b>	<b>42,098</b>	<b>75,499</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.*



# **Otari School**

## **Notes to the Financial Statements**

### **For the year ended 31 December 2018**

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

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

Otari 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 2018 to 31 December 2018 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".

###### **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

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

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

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

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 16.

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

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

## **c) Revenue Recognition**

### **Government Grants**

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

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

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

For Non-integrated schools only:

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

### **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**

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 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.

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.

The School has met the requirements of Schedule 6 para 28 of the Education Act 1989 in relation to the acquisition of investment securities.

### **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 \$250 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.

### **Leased Assets**

Leases where the School assumes substantially all the risks and rewards of ownership are classified as finance leases. The assets acquired by way of finance lease are measured at an amount equal to the lower of their fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation and impairment losses. Leased assets and corresponding liability are recognised in the Statement of Financial Position and leased assets are depreciated over the period the School is expected to benefit from their use or over the term of the lease.

### **Depreciation**

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	40 years
Furniture and equipment	5–15 years
Information and communication technology	4 years
Sports, grounds and cleaning equipment	5–15 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

### **l) 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.

### **m) 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.

### **n) 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.

### **o) Revenue Received in Advance**

Revenue received in advance relates to grants received where there are unfulfilled obligations for the School to provide services in the future.

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.

**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 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.

**q) Provision for Cyclical Maintenance**

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

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

**r) Financial Assets and Liabilities**

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

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

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

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

**t) Budget Figures**

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

**u) Services received in-kind**

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

## 2. Government Grants

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operational grants	354,232	334,298	314,347
Teachers' salaries grants	966,301	1,010,815	920,595
Use of Land and Buildings grants	342,244	353,775	336,929
Resource teachers learning and behaviour grants	981	-	692
Other MoE Grants	88,078	100,137	86,220
Other government grants	-	-	343
	<u>1,751,836</u>	<u>1,799,025</u>	<u>1,659,126</u>

## 3. Locally Raised Funds

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>			
Donations	(i) 70,402	66,486	73,857
Community Grants	(ii) 14,487	14,635	17,385
Activities	14,598	17,080	20,836
Trading	13	20	13
Fundraising	(iii) 35,272	24,800	65,235
Other Revenue	(iv) 39,464	-	3,699
	<u>174,236</u>	<u>123,021</u>	<u>181,025</u>
<b>Expenses</b>			
Activities	14,088	18,700	24,122
Trading	238	200	336
Fundraising costs	(iii) 11,730	5,000	23,746
Other Expenses	(iv) 10,000	-	-
	<u>36,056</u>	<u>23,900</u>	<u>48,204</u>
<i>Surplus for the year Locally raised funds</i>	<u>138,180</u>	<u>99,121</u>	<u>132,821</u>

(i) Donations include \$35,000 from the Wilton Montessori Education Trust, \$5,200 from the Otari After-School Care Trust, \$250 from the community preschool, \$500 from CBT and \$1,000 from St Johns Trust. These donations have been used to supplement teaching support in the classroom, to assist families in need and to enhance the school environment. The Board acknowledges the generosity and assistance of these bodies.

(ii) Community Grants include teacher professional development support funding and community preschool site costs. of calendars and \$3,150 from the hire of facilities.

(iii) Net fundraising includes \$1,060 from the school disco, \$4,070 from the sale of chocolate, \$1,280 from the sale of pizza, \$1,620 from the sale of calendars

(iv) Other revenue/expenses represents the net insurance proceeds from the 2017 Hall fire.

## 4. Learning Resources

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Curricular	36,494	23,771	21,215
Equipment repairs	4,878	4,934	2,030
Information and communication technology - operating lease	17,792	22,741	16,643
Extra-curricular activities	6,165	2,500	485
Library resources	1,251	1,650	979
Employee benefits - salaries	1,226,585	1,288,274	1,169,584
Staff development	15,374	12,750	19,461
	<u>1,308,539</u>	<u>1,356,620</u>	<u>1,230,397</u>



## 5. Administration

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Audit Fee	6,489	6,300	6,300
Board of Trustees Fees	2,680	4,600	2,428
Board of Trustees Expenses	2,782	1,735	2,913
Communication	1,213	1,836	1,986
Consumables	11,845	15,426	11,872
Other	4,794	5,981	4,573
Employee Benefits - Salaries	68,981	68,852	65,744
Insurance	3,699	4,137	2,938
Service Providers, Contractors and Consultancy	12,986	12,699	11,750
	<u>115,469</u>	<u>121,566</u>	<u>110,504</u>

## 6. Property

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Caretaking and Cleaning Consumables	13,148	11,930	14,134
Consultancy and Contract Services	26,254	25,092	27,197
Cyclical Maintenance Expense	10,013	23,000	21,431
Grounds	2,744	2,225	1,832
Heat, Light and Water	15,099	16,299	14,947
Rates	1,073	878	1,057
Repairs and Maintenance	15,135	11,650	12,356
Use of Land and Buildings	342,244	353,775	336,929
Security	2,835	2,060	1,988
	<u>428,545</u>	<u>446,909</u>	<u>431,871</u>

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

## 7. Depreciation

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Buildings - School	-	-	-
Building Improvements - Crown	2,874	3,069	3,036
Furniture and Equipment	8,812	10,476	7,928
Information and Communication Technology	4,545	6,361	4,794
Sports, grounds & cleaning Equipment	4,122	4,517	3,843
Leased Assets	7,027	-	7,013
Library Resources	3,149	3,694	3,470
	<u>30,529</u>	<u>28,117</u>	<u>30,084</u>

## 8. Cash and Cash Equivalents

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash on Hand	87	50	26
Bank Current Account	11,117	10,000	3,470
Bank Call Account	43,726	32,048	72,003
Cash and cash equivalents for Cash Flow Statement	<u>54,930</u>	<u>42,098</u>	<u>75,499</u>

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

Of the \$54,930 Cash and Cash Equivalents, \$1,144 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2019 on Crown owned school buildings under the School's Five Year Property Plan.

## 9. Accounts Receivable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Receivables	11,334	16,484	12,110
Interest Receivable	1,173	1,000	1,101
Teacher Salaries Grant Receivable	78,500	70,000	59,370
	<u>91,007</u>	<u>87,484</u>	<u>72,581</u>
Receivables from Exchange Transactions	12,507	17,484	13,211
Receivables from Non-Exchange Transactions	78,500	70,000	59,370
	<u>91,007</u>	<u>87,484</u>	<u>72,581</u>

## 10. Inventories

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Stationery	183	287	107
	<u>183</u>	<u>287</u>	<u>107</u>

## 11. Investments

The School's investment activities are classified as follows:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Asset			
Short-term Bank Deposits	100,903	64,790	94,698

## 12. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2018</b>						
Building Improvements	72,952				(2,874)	<b>70,078</b>
Furniture and Equipment	47,453	24,914			(8,812)	<b>63,555</b>
Information and Communication Technology	6,307				(4,545)	<b>1,762</b>
Sports, grounds & cleaning Equipment	29,166	5,139			(4,122)	<b>30,183</b>
Leased Assets	9,702	6,147			(7,027)	<b>8,822</b>
Library Resources	22,763	3,279	(88)		(3,149)	<b>22,805</b>
<b>Balance at 31 December 2018</b>	<u>188,343</u>	<u>39,479</u>	<u>(88)</u>	<u>-</u>	<u>(30,529)</u>	<u><b>197,205</b></u>

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
<b>2018</b>			
Building Improvements	117,880	(47,802)	<b>70,078</b>
Furniture and Equipment	162,198	(98,643)	<b>63,555</b>
Information and Communication Technology	51,756	(49,994)	<b>1,762</b>
Sports, grounds & cleaning Equipment	94,475	(64,292)	<b>30,183</b>
Leased Assets	23,059	(14,237)	<b>8,822</b>
Library Resources	49,563	(26,758)	<b>22,805</b>
<b>Balance at 31 December 2018</b>	<u>498,931</u>	<u>(301,726)</u>	<u><b>197,205</b></u>

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2017</b>						
Building Improvements	75,989	-	-	-	(3,036)	<b>72,953</b>
Furniture and Equipment	56,083	1,946	(2,646)	-	(7,928)	<b>47,455</b>
Information and Communication Technology	11,100	-	-	-	(4,794)	<b>6,306</b>
Sports, grounds & cleaning Equipment	28,793	4,426	(211)	-	(3,843)	<b>29,165</b>
Leased Assets	15,037	1,677	-	-	(7,013)	<b>9,701</b>
Library Resources	25,559	2,810	(2,136)	-	(3,470)	<b>22,763</b>
<b>Balance at 31 December 2017</b>	<b>212,561</b>	<b>10,859</b>	<b>(4,993)</b>	<b>-</b>	<b>(30,084)</b>	<b>188,343</b>

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
<b>2017</b>			
Land	-	-	-
Buildings	-	-	-
Building Improvements	117,880	(44,928)	<b>72,952</b>
Furniture and Equipment	138,432	(90,979)	<b>47,453</b>
Information and Communication Technology	51,756	(45,449)	<b>6,307</b>
Sports, grounds & cleaning Equipment	89,336	(60,170)	<b>29,166</b>
Leased Assets	21,598	(11,896)	<b>9,702</b>
Library Resources	46,556	(23,793)	<b>22,763</b>
<b>Balance at 31 December 2017</b>	<b>465,558</b>	<b>(277,215)</b>	<b>188,343</b>

### 13. Accounts Payable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating creditors	43,900	36,858	41,310
Accruals	10,342	8,000	8,020
Employee Entitlements - salaries	81,212	65,000	63,976
Employee Entitlements - leave accrual	5,191	5,000	5,113
	<b>140,645</b>	<b>114,858</b>	<b>118,419</b>
Payables for Exchange Transactions	54,242	44,858	49,330
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	86,403	70,000	69,089
	<b>140,645</b>	<b>114,858</b>	<b>118,419</b>

The carrying value of payables approximates their fair value.

### 14. Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	56,286	56,286	44,429
Increase/ (decrease) to the Provision During the Year	10,013	23,000	21,431
Use of the Provision During the Year	(4,632)	(4,625)	(9,574)
Provision at the End of the Year	<b>61,667</b>	<b>74,661</b>	<b>56,286</b>
Cyclical Maintenance - Current	-	70,000	-
Cyclical Maintenance - Term	61,667	4,661	56,286
	<b>61,667</b>	<b>74,661</b>	<b>56,286</b>



## 15. Painting Contract Liability

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Liability	-	-	18,723
Non Current Liability	-	-	-
	-	-	18,723

In 2005 a contract was entered into with Programmed Maintenance Services (NZ) Limited (the contractor) for an agreed programme of work covering a fourteen year period. The programme provided for an interior and exterior repaint of the Ministry owned buildings in 2005 and 2012. In 2006 an amended contract was issued with a reduced total contract price. On 25 November 2009 the contract was amended to include the new library block. In 2012, midway through the contract term, the contract was reviewed and consolidated into a new 7 year contract. As a result, the total overall contract price was reduced and resulted in a revised annual commitment of \$23,355. In 2018, 100.0% of the contracted work was completed.

## 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:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	5,640	3,297	6,711
Later than One Year and no Later than Five Years	2,502	6,662	3,311
Later than Five Years	1,575	-	-
	9,717	9,959	10,022

## 17. Funds held in Trust

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	219	-	619
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	219	-	619

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

## 18. Funds held for Capital Works Projects

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

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Classroom Block Upgrade	<i>in progress</i>	(1,377)	41,160	38,639	-	1,144
Classroom Carpets	<i>completed</i>	1,050	-	1,050	-	-
Classroom Heaters	<i>completed</i>	1,050	-	1,050	-	-
Special Needs - Fencing	<i>completed</i>	-	17,242	17,242	-	-
Totals		723	58,402	57,981	-	1,144

### Represented by:

Funds Held on Behalf of the Ministry of Education	1,144
Funds Due from the Ministry of Education	-

1,144

	2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Classroom Block Upgrade	<i>in progress</i>	-	-	1,377	-	(1,377)
Classroom Carpets	<i>completed</i>	-	8,949	7,899	-	1,050
Classroom Heaters	<i>completed</i>	-	7,347	6,297	-	1,050
Totals		-	16,296	15,573	-	723

## 19. 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

The principal had two family members employed by the School during the year. The principal's wife, Johanne Wicks, was employed as a classroom teacher and library manager. The Principal's daughter, Isabella Wicks, was employed briefly as a special needs teacher aide.

## 20. Remuneration

### Key management personnel compensation

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

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	2,680	2,428
Full-time equivalent members	0.11	0.11
<i>Leadership Team</i>		
Remuneration	423,643	477,596
Full-time equivalent members	5	5
Total key management personnel remuneration	426,323	480,024
Total full-time equivalent personnel	5.11	5.11

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:

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	125 - 130	125 - 130
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	-	-

### Other Employees

No other employees received total remuneration over \$100,000 (2017: nil)

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

## 21. 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 nil (2017: nil)

## 22. Contingencies

There is a contingent asset for possible repayment from the Ministry of Education for under spending the school's banking staffing entitlement during 2018. The Ministry has yet to decide how much it will pay to the School. We cannot reliably measure the cash repayment, but the amount we have underspent as at 31 December is approximately \$5,710. We will record the amount we receive as income in the 2019 financial year. There are no contingent liabilities (except as noted below) as at 31 December 2018. (Contingent asset at 31 December 2017: \$2,219).

### 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, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2018, a contingent liability for the school may exist.

(Contingent assets at 31 December 2017: \$2,219).

## 23. Commitments

### (a) Capital Commitments

As at 31 December 2018 the Board has entered into contract agreements for capital works as follows:

\$442,228 commitment to have blocks B and C upgraded and Blocks A, B and C roofing and spouting replaced as agent for the Ministry of Education. This project is fully funded by the Ministry and \$41,160 has been received of which \$40,016 has been spent on it to balance date. The project has been approved by the Ministry.

(Capital commitments at 31 December 2017: \$442,228)

### (b) Operating Commitments

As at 31 December 2018 the Board has entered into the following contracts:

(a) operating lease of a photocopier

(b) operating leases of computers and information technology equipment

No later than One Year

Later than One Year and No Later than Five Years

Later than Five Years

	2018 Actual	2017 Actual
	\$	\$
No later than One Year	10,369	19,465
Later than One Year and No Later than Five Years	13,258	16,034
Later than Five Years	-	-
	<u>23,627</u>	<u>35,499</u>

## 24. 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.

## 25. Financial Instruments

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

### Loans and receivables

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	54,930	42,098	75,499
Receivables	91,007	87,484	72,581
Investments - Term Deposits	100,903	64,790	94,698
Total Loans and Receivables	246,840	194,372	242,778

### Financial liabilities measured at amortised cost

Payables	140,645	114,858	118,419
Finance Leases	8,851	10,100	10,022
Painting Contract Liability	-	-	18,723
Total Financial Liabilities Measured at Amortised Cost	149,496	124,958	147,164

## 26. Events After Balance Date

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

## 27. Comparatives

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

## **Otari School**

### **KiwiSport Grant**

For the year ended 31 December 2018

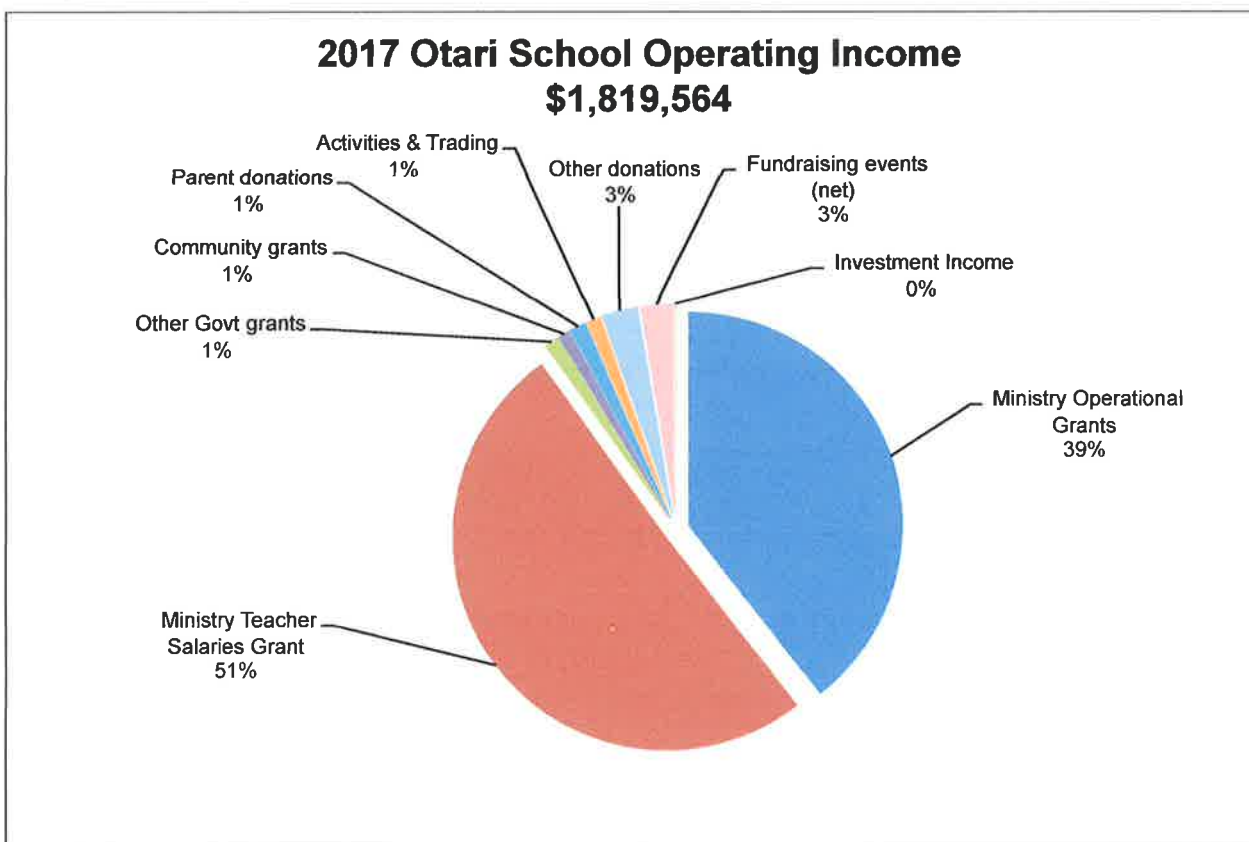
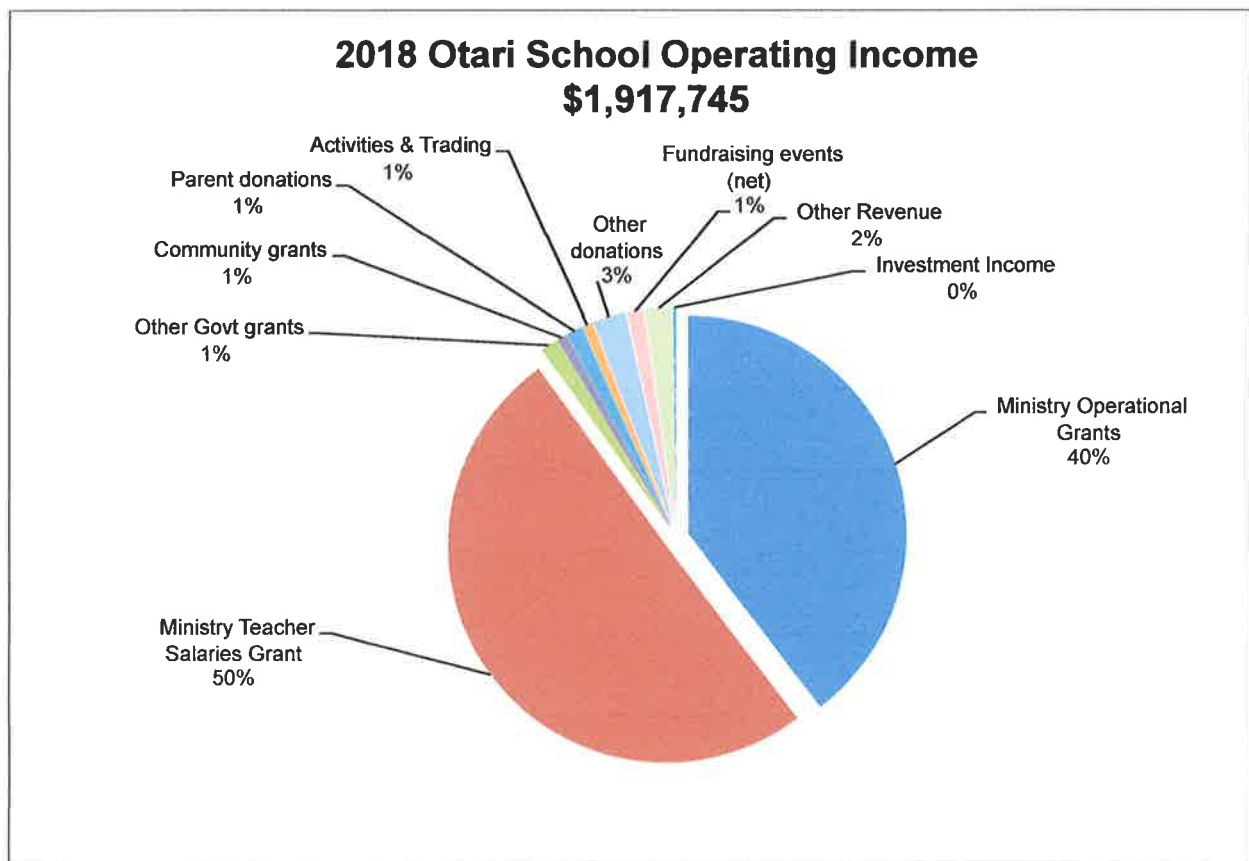
KiwiSport is a Government funding initiative to support sport for school-aged children.

In 2018, the school has used this funding (\$2,950 excluding GST) to increase student participation in organised sport by providing the following:

1. Transport to/from swimming lessons for Year 1 and 2 children in Term 1
2. Transport to hockey, netball, futsal and athletics tournaments
3. Purchase of school sports uniforms

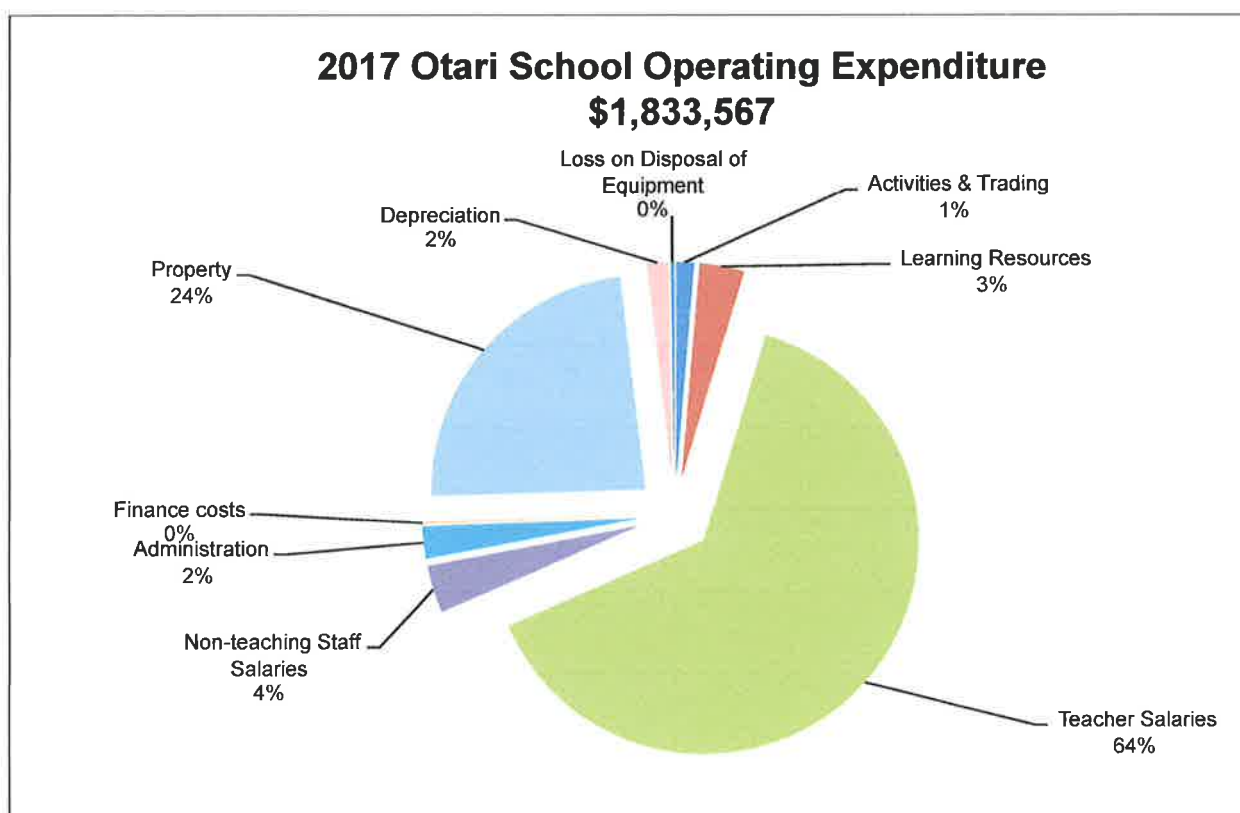
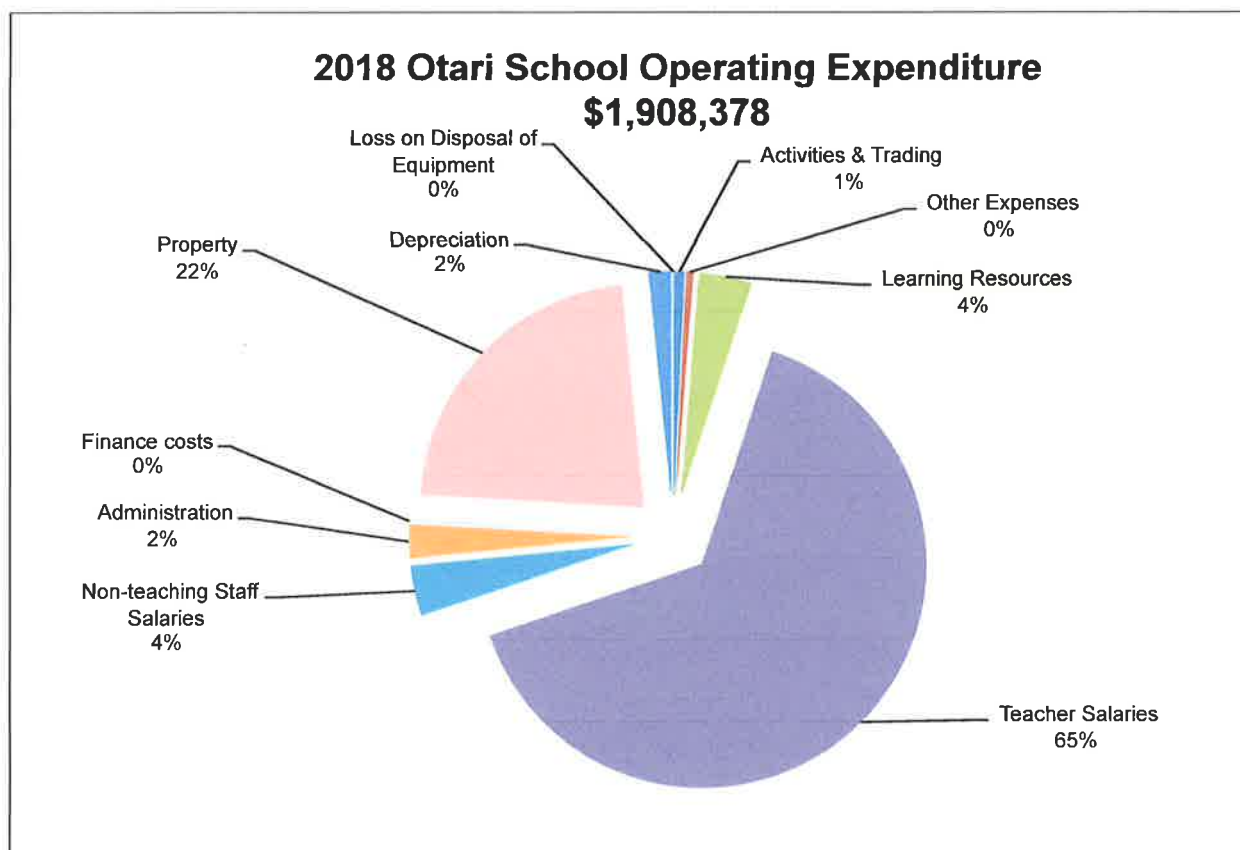
## Performance graphs

Comparing 2018 to 2017



## Performance graphs

Comparing 2018 to 2017



# Independent auditor's report

## **To the readers of the financial statements of Otari School for the year ended 31 December 2018**

The Auditor-General is the auditor of Otari School (the School). The Auditor-General has appointed me, Michael Rania, using the staff and resources of Moore Stephens Wellington Audit, to carry out the audit of the financial statements of the School on his behalf.

### **Opinion**

We have audited the financial statements of the School on pages 2 to 17, which comprise the statement of financial position as at 31 December 2018, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, 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 2018, and
  - its financial performance and its 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 (Public Sector PBE Standards RDR)

Our audit was completed on 29 May 2019. 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.

### **Basis for 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 on pages 18 to 36 but does not include the financial statements, and our auditor's report thereon.

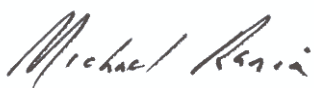
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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 Rania | **Moore Stephens Wellington Audit**  
On behalf of the Auditor-General | Wellington, New Zealand

School Name:	Otari	School Number: 3073
--------------	-------	---------------------

### Analysis of Variance in relation to goals and targets for students in the Original and Montessori Strands

Strategic Aim:	Improve outcomes for all students, particularly Māori and Pasifika, children from low socio-economic homes and children with additional learning needs. Accelerate progress of students performing 'below' expectations. (As per the Ministry of Education's 2012 <i>Statement of Intent for 2012-2017</i> )
Annual Aim:	Raise the achievement of all 32 students who are not achieving at expectation in writing.
Target:	Accelerate the achievement of 12 students in writing so that they make more than 1 year's progress in relation to the curriculum.
Baseline Data:	<p>National Standards 2017 data indicated there were 32 students entering 2018 who were not achieving at expectation in relation to the New Zealand Curriculum levels. The identified group of students was made up of 20 boys and 12 girls:</p> <div style="display: flex; flex-direction: column; align-items: flex-start;"> <div><input type="checkbox"/> 14 Māori students</div> <div><input type="checkbox"/> 2 Pasifika students</div> <div><input type="checkbox"/> 16 Pakeha/NZ European students</div> </div>



## Tātaritanga raraunga

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>A group of children received extra, regular small group tuition throughout the year.</p> <p>Allowing these children to write freely with less emphasis on coverage of genre appeared to engage the children more effectively. The teacher would spend time with students individually, acting more as a coach identifying strengths and development areas as the children worked rather than taking 'group lessons.'</p> <p>Other programmes and strategies included:</p> <ul style="list-style-type: none"> <li>• teachers' aide support</li> <li>• application of the Lexia programme</li> <li>• adaptation of the Literacy programme</li> <li>• Fonetik' remedial spelling</li> </ul>	<p>Five of the twelve target students were assessed at the end of 2018 as achieving at the expected curriculum level for writing.</p> <ul style="list-style-type: none"> <li>- 1 year 2 student</li> <li>- 2 year 4 students</li> <li>- 1 year 5 student</li> <li>- 1 year 8 student</li> </ul> <p>The trajectory of achievement for the other 7 students was not as significant, although all made further progress toward their expected level of achievement.</p> <ul style="list-style-type: none"> <li>- One year 2 child is now working at level 1</li> <li>- One year 3 child moved from level 1 to early level 2</li> <li>- One year 3 child moved from late level 1 to early level 2</li> <li>- Two year 6 students moved from level 2 to early level 3</li> <li>- Two year 7 students moved from early level 3 to level 3.</li> </ul>	<p>Targeted teaching, including specific spelling programmes and 1-1 reading assistance made a positive difference to the outcomes for some children.</p> <p>Building confidence was a goal for one child and this goal was successfully realised by the end of the year. Using the tuakana teina strategy with another child was very effective. The more able child provided motivation for a student who made a year's progress.</p> <p>Children within the writing group were motivated to write through an approach that utilised their experiences with the teacher coaching them as they went along.</p> <p>The ability of teachers to achieve outcomes for some individuals was impacted by high class numbers and a lack of sufficient support for other students with significant behavioural or other additional</p>	<p>We need to revise our expectation of young children in light of what we now know about brain development and the reaching of milestones. Enjoyment of writing and engagement in tasks must be prioritised as writing level benchmarks are pursued. There are students who did not make more than a year's progress who enjoy writing and have a positive attitude towards further learning in this area.</p> <p>Strategies designed to accelerate achievement must ensure that enjoyment is retained.</p> <p>The Principal will continue to work with a group of writers twice a week, from the middle of term 1 onwards. Some of these children have been attending these sessions for a number of years, however there will be some new students as well. Most of the students are Māori or Pasifika and all are boys. Finding topics and ideas that reflect their interests and background remain important factors for motivation.</p>

<p>intervention tuition.</p> <ul style="list-style-type: none"> <li>One-to-one tuition, including SPELD, Reading Recovery and numeracy tuition</li> </ul>	<p>learning needs. These factors were a particular issue in one class.</p>	<p>Other students will be targeted for acceleration through the class programme</p>
<p><b>Planning for next year:</b></p>		
<p><b>Otari School's 3 year strategic goals for raising students achievement are as follows:</b></p> <ol style="list-style-type: none"> <li>Raise the achievement of Māori Students in the English Medium strands in Reading, Writing and Mathematics.</li> <li>Raise the achievement of Pasifika students in the English Medium strands in Reading, Writing and Mathematics.</li> <li>Raise the achievement of boys in Literacy/Te Reo Māori.</li> <li>Raise the achievement of girls in Mathematics/Pāngarau.</li> </ol> <p><b>Otari School's Annual Goals are:</b></p> <ol style="list-style-type: none"> <li>Accelerate the progress of identified students in Literacy/Te Reo Māori so that they achieve more than 1 year's progress in relation to the curriculum expectations.</li> <li>Accelerate the progress of identified students in Mathematics so that they achieve more than 1 year's progress in relation to the curriculum expectations.</li> </ol> <p><b>Otari School actions in relation to the student achievement goals:</b></p> <ol style="list-style-type: none"> <li>Identify the non ORS funded students who are achieving below the curriculum expectation.</li> <li>Identify groups of students who will most readily respond to an acceleration programme.</li> <li>Establish annual targets in relation to these groups and individuals.</li> <li>Identify groups of students who require a long term strategy (2 – 3 years) for raising achievement.</li> <li>Establish long-term goals in relation to these students and individuals.</li> <li>Establish achievement goals, targets, strategies and assessment methodologies for students who have additional learning needs.</li> </ol>		





MINISTRY OF EDUCATION

Te Kaitiaki Take Kōwhiri

## Tātaritanga raraunga

7. Identify all available resourcing and funding with the Ministry. Plan programmes and strategies for lifting achievement for all groups, within this.
8. Document the Otari School Learning Improvement Plan for identified groups and individuals, including key personnel and review dates.
9. Present mid year and end of year reports to the Board of Trustees in relation to the Learning Improvement Plan – keep ERO updated.
10. Evaluate progress and document in Analysis of Variance.



Ingoa o te Kura:	Otari	Tau o te Kura:
		3073

## Analysis of Variance in relation to goals and targets for students in the Māori Immersion Strand

<b>Whāinga Ratutaki:</b> (Strategic Aim)	Improve outcomes for all students, particularly Māori and Pasifika, children from low socio-economic homes and children with special needs. Accelerate progress of students performing 'below' expectations. (As per the Ministry of Education's 2012 <i>Statement of Intent for 2012-2017</i> )
<b>Te whāinga ā-tau:</b> (Annual Aim)	Raise achievement in Pānui (Reading) of students who are not meeting the achievement expectation in relation to Te Maruatanga o Aotearoa.
<b>Keo:</b> (Target)	Accelerate the pānui achievement of 6 students so that they make more than 1 years progress in relation to te Maruatanga o Aotearoa.
<b>Te Papa Raraunga:</b> (Baseline Data)	Overall Teacher Judgements were made in relation to Ngā Whanaketanga, based on class work and formal reading assessments, including assessments using Ngā kete korero.  Ngā Whanaketanga data shows that there are 12 non ORS funded students entering 2018 who have not met Ngā Whanaketanga standard for Pānui. This data shows that 5 girls and 6 boys achieved 'manawa āki' ('below') in Pānui and 1 student (1 boy) achieved 'Manawa taki' ('well below' expectation.) Of these, there are 6 students who are targeted for acceleration.

## Tātaritanga raraunga

<b>Ngā Mahi</b> <i>I aha mātou?</i>	<b>Ngā Whakataunga</b> <i>I ahatia?</i>	<b>Ngā take mō te rerekētanga</b> <i>He aha i pērā ai?</i>	<b>Arotakenga</b> <i>Me ahu pēhea ināianei?</i>
<p>Kaiako met within strands and syndicates during the first two weeks of term one to discuss identified students and decide how best to allocate and utilise any available teaching support.</p> <p>Strategies employed included:</p> <ul style="list-style-type: none"> <li>• Extra small group tuition</li> <li>• Specific, regular Kōrero tuition for each class and designated groups</li> <li>• Teacher's aide and kaiarahi i te reo support</li> <li>• Adaptation of Te Reo Matatini programme</li> <li>• Engagement of parent and whānau support for student goals</li> <li>• Manu Tuhiuhi</li> <li>• Adapted StoryMaker</li> <li>• Adapted Sock puppets app.</li> <li>• Teacher's aide and kaiarahi i te reo support</li> <li>• Adaptation of the Tuhiuhi programmes</li> </ul>	<p>At the end of 2019 there are 10 students operating 1 level below expectation in relation to Ngā Kete Kōrero levels. This included 5 girls and 5 boys.</p> <p>The results indicated a lift in reading achievement from 74% at or above expectation in 2016 to 83% at the end of 2018.</p> <p>Progress of the six students identified for acceleration is as follows:</p> <ol style="list-style-type: none"> <li>1. Two year 6 students made steady progress and are reading more independently, close to expected level.</li> <li>2. A year 4 student is a lot more positive about reading, engaging with a variety of texts. She is 1 level below the expectation in relation to Ngā Kete Kōrero, and operating at Early level 2 of Te Maruatanga.</li> </ol>	<p>Kaiako focussed on Te Reo Matatini with each child, rather than solely focussing on reading, therefore taking a holistic approach to addressing underachievement in literacy.</p> <p>Adaptation of the Te Reo Matatini programme was necessary, with assistance provided through the full time Kaiarahi i te reo, extra 20 hours per term teaching support and 20 hours of teacher aide support. Utilising this support enabled teachers to have the flexibility of either working with target students themselves or with the support personnel.</p> <p>Regular contact with whānau supported the engagement of akōnga.</p> <p>Long term health issues affected the progress of two students who missed a considerable amount of school.</p>	<p>In relation to the year 1 and 2 students:</p> <p>Brain development research clearly shows milestones in child development are reached at different times. In relation to this, expecting children to learn to read at 5 and even 6 is not a realistic, or desirable goal for some children, especially boys.</p> <p>As our Māori Immersion children are learning in a second language and often with minimal te reo Māori acquisition prior to starting school, we need to re-assess our expectations. Many of our new entrant students would benefit from a language rich environment that involves them in play based learning so that by the time they are 7 their brains are far more ready to master the task of learning to read. This is the approach we are taking.</p> <p>Over the first two years programmes will develop oral language through play based, creative experiences while building understanding of letters and sounds, leading to word recognition and the reading of basic readers. Working in the year 0 to 5 classes is a Kaiako providing support for 26 hours a term.</p>



## Tātaritanga raraunga

<ul style="list-style-type: none"> <li>One-to-one tuition</li> </ul>	<ol style="list-style-type: none"> <li>A year 3 student is now reading at the expected level.</li> <li>A year 2 student made limited progress due to ill health.</li> <li>A year 2 student mastered the sounds of the Māori alphabet, and recognised a number of sight words, still operating at Early L1.</li> </ol>		<p>Year 4 – 8 students will receive teaching prioritising comprehension and vocabulary acquisition, supported by a full time Kaiarahi i te reo and a part time teacher.</p>
--	---	--	---

### Te Whakamahere mō tērā tau:

#### Otari School Charter Goals for raising students achievement are as follows:

- Raise the achievement of Māori Students in the English Medium strands in Reading, Writing and Mathematics.
- Raise the achievement of Pasifika students in the English Medium strands in Reading, Writing and Mathematics.
- Raise the achievement of boys in Literacy/Te Reo Matatini.
- Raise the achievement of girls in Mathematics/Pāngarau.

#### Otari School actions in relation to the student achievement goals:

- Identify the non ORS funded students who are achieving below the curriculum expectation.
- Identify groups of students who will most readily respond to an acceleration programme.
- Establish annual targets in relation to these groups and individuals.
- Identify groups of students who require a long term strategy (2 – 3 years) for raising achievement.
- Establish long-term goals in relation to these students and individuals.
- Establish achievement goals, targets, strategies and assessment methodologies for students who have additional learning needs.
- Identify all available resourcing and funding with the Ministry. Plan programmes and strategies for lifting achievement for all groups, within this.
- Write up the Otari School Learning Improvement Plan for identified groups and individuals, including key personnel and review dates.



MINISTRY OF EDUCATION

*Te Kaitiaki ā-Māhara*

## Tātaritanga raraunga

9. Present mid year and end of year reports to the Board of Trustees in relation to the Learning Improvement Plan – keep ERO updated.
10. Evaluate progress and document in Analysis of Variance.

School Name:

Otari School

School Number:

3073

## Special Needs Students

<b>Strategic Aim:</b>	Improve outcomes for all students, particularly Māori, Pasifika, children from low socio-economic homes and children with special needs. Accelerate progress of students performing 'below' expectations. (As per the Ministry of Education's 2012 Statement of Intent for 2012-2017).
<b>Annual Aim:</b>	Accelerate progress of students who have additional learning needs.
<b>Target:</b>	Raise the achievement of 16 students who have been identified as having additional learning needs.
<b>Baseline Data:</b>	<p>External funding for learning support was provided for 16 students in the Original and Montessori Strands. There are:</p> <ul style="list-style-type: none"> <li>• 5 ORS-funded students</li> <li>• 11 students who are receiving ESOL funding.</li> </ul> <p>Baseline data for each student was included in their <i>Individual Education Plan</i> and/or within class assessment data.</p> <p>Each child's right to privacy necessitates the exclusion of specified data in this document.</p>

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>Through the IEP process the Special Education Needs Coordinator, classroom teachers, teachers' aides, parents and caregivers met with the appropriate Ministry-funded special education providers to establish goals and learning targets to address the learning needs of students. These included communicative speech targets, fine and gross motor coordination goals, literacy and numeracy goals. For ORS students' social relationship and behavioural goals were a key focus of their IEPs. Strategies were developed and implemented in accordance with the students' individual education plans.</p> <p>Technology, such as Storymaker, Book Creator and Lexia, was used to provide core intervention programmes to support student progress. Teachers' aides received some ongoing training in the use of these tools.</p> <p>Hanna Randall, Specialist teacher, ran two workshops about Autism for</p>	<p>Three ORS students made significant measurable progress towards achieving their specific IEP learning goals. Two ORS students made minimal measurable progress.</p> <p>Improvements were gained against goals that included oral vocabulary knowledge, raising reading levels, developing fine and gross motor coordination, increasing and improving social relationships, communication, independence and participation.</p> <p>During the year the school made three requests for emergency funding for each of two students who were at high risk of leaving the school grounds. This was used to provide fulltime supervision. The MoE increased the hours for both of these students for the 4<sup>th</sup> term, though this still did not provide for adequate supervision and had to be supplemented from the school's operations grant.</p>	<p>The rate of student progress against IEP goals is impacted by many variables, including low student attendance, availability of appropriate support staff and limited access to special needs professionals such as speech language therapists and occupational therapists. Lack of continuity of support particularly impacted on two ORS students.</p> <p>The school used a significant amount of the Special Education Grant (SEG) to 'top up' the teachers' aide hours for two ORS students to provide full supervision.</p> <p>Progress for ORS students is facilitated through the combined efforts of the teachers, .1 specialist teachers, teachers' aides, SENCO, whānau, and a coordinated approach to developing, implementing, monitoring and assessing IEP goals.</p> <p>A model of ESOL tuition that combines some 1-1 teaching outside the classroom and some support</p>	<p>Continue to ensure students who need learning support are identified and provided with appropriate programmes of support.</p> <p>Continue to provide teachers and teachers' aides with the support they need to plan, implement and monitor these programmes and to develop further skills.</p> <p>Further investigate ipad and laptop tools for learning. Purchase new resources as required.</p> <p>SENCO to work with Assembly facilitator to develop online learning support student profiles – to improve information collation and communication between learning support team members.</p>

<p>teacher's aides.</p> <p>RDA (Riding for the Disabled) programmes were provided for two students.</p> <p>Numicon - a new resource for teaching mathematics - was purchased and implemented with three ORS students. The SENCO and three teacher's aides received training to teach it.</p> <p>With 3 ORS students transitioning to college in 2018, the SENCO, teachers, .1 specialist teachers and support staff worked with colleges to facilitate transition.</p>	<p>Transition to college was successfully completed for two Yr 8 students. For one ORS student and his family this was a particularly difficult and protracted process as the family were not able to enrol their child in their preferred school.</p> <p>The ELLP assessment framework was used to monitor and record progress of ESOL students. All students made measurable progress.</p>	<p>within the classroom has proved successful.</p> <p>Implementation of appropriate technology has proved effective for some students.</p>	
<p><b>Planning for next year:</b></p> <p>SENCO:</p> <ul style="list-style-type: none"> <li>• allocate SEG funding in consultation with Principal (including additional TA hours for ORS students)</li> <li>• allocate teacher aides for funded students and develop TA timetables in consultation with teachers</li> <li>• facilitate appointment of new .1 Specialist teacher</li> <li>• review current school IEP format</li> <li>• update ELLP status list</li> </ul>			



## Otari School

### STATEMENT OF RESOURCES

For the year ended 31 December 2018

#### *School roll and days open*

The school roll at:	1 July 2018	1 July 2017	1 July 2016
	211	196	211

The School was open for 384 half days in 2018 (2017 – 388).

#### *Physical Resources*

The ownership of the land and buildings that make up the School site is vested in the Ministry of Education. The current government valuation of this property is \$3,800,000 (effective 1 September 2018).

The Otari School Board of Trustees is responsible for the management of the land and buildings under a property occupancy agreement with the Ministry for the Wilton Road site. These are made up of:

- 0.9303 hectares of land
- 8 permanent classrooms (1 junior classroom built in 2009, 1 junior classroom built in 2010)
- 2 flexible teaching spaces, a teachers room and a resource room block (built in 2010)
- Administration Block
- Library Block (built in 2009)

The site has been developed to include a hall (partly funded by the Ministry of Education through the Financial Assistance Scheme) and a senior and junior adventure playground. Extensive landscaping enhances the safety and aesthetic features of the site.

With respect to technology, the School is networked and students have access to thirty-six chromebooks, ten computers and fifteen I-pads, which all have e-mail/internet facilities. Students also have access to eight multimedia television screens, seven digital cameras, a digital video camera, five portable CD/cassette stereo players, a television and video system, a multimedia projector, a mobile sound system, three overhead projectors, three interactive projectors and an interactive whiteboard.

The School has a range of sports and musical equipment.

#### *Human Resources*

The approved staffing entitlement for 2018 was 12.18 full-time teacher equivalents. This was made up of:

	2018	2017	2016
Principal U4	1	1	1
Deputy Principal	1	1	1
Assistant Principal	1	1	1
Full time Teachers	4	5	6
Part time Teachers	3.7	1.9	2.2
Reading Recovery	0.35	0.15	0.15
Beginning Teacher Release	0.1	0.1	0.1
Second year Teacher Release	-	-	0.1
Special Education Staffing	0.63	0.63	0.74
Classroom Release time	0.4	0.36	0.44

The Board also employed:

6 Teacher Aides - Special Needs	114 hours pw
1 Teacher Aide - ESOL	8 hours pw
0.15 Reading Recovery Teacher	
0.1 Classroom Support Teacher	
Kaiarahi I te Reo for the immersion strand	25 hours pw
Teacher Aide for the immersion strand	20 hours pw
Office Manager	40 hours pw
Library Assistant	5 hours pw
Caretaker	20 hours pw

(These positions were funded from the operations grant)

Teacher Assistant for the Montessori strand 23.67 hours pw

0.3 Teacher Support for the Montessori strand

(The cost of employing these staff members is included in the operating statement and was funded from the direct contributions of parents to the BOT)

The Board has made a commitment to staff training, particularly in leading and management training for the Principal, and in new education learning activity areas for all staff.

The Special Education Service has provided the School with assistance from a Speech Language Therapist, Educational Psychologist, visiting teacher and itinerant Resource teacher (special needs).

The Board also acknowledges the voluntary help provided by parents, whanau, and other supporters in the running of the school.