

# OROPi SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2018

#### School Directory

**Ministry Number:** 1870

**Principal:** Andrew King

**School Address:** Oropi Road, R D 3, Tauranga

**School Postal Address:** Oropi Road, R D 3, Tauranga, 3173

**School Phone:** 07 543 1479

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

#### Members of the Board of Trustees

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expires/ Expired</b>
Mark Weston	Chairperson	Elected	2019
Andrew King	Principal	ex Officio	
Heather Salmons	Parent Rep	Elected	2019
Ryan Kilfoil	Parent Rep	Elected	2019
James Tipping	Parent Rep	Elected	2019
Lynn Rupe	Parent Rep	Co-opted	2019
Robert Lewis	Staff Rep	Elected	2019

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

# OROPi SCHOOL

Annual Report - For the year ended 31 December 2018

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# Oropi 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.

MARK DENNIE WESTON

Full Name of Board Chairperson



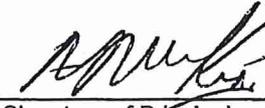
Signature of Board Chairperson

31/05/19

Date:

Andrew J W King

Full Name of Principal



Signature of Principal

31/05/2019

Date:

**Oropi School**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>				
Government Grants	2	2,373,568	1,752,627	2,257,669
Locally Raised Funds	3	274,068	125,300	180,861
Interest Earned		1,861	1,500	2,116
International Students	4	98,195	96,000	62,101
		<u>2,747,692</u>	<u>1,975,427</u>	<u>2,502,747</u>
<b>Expenses</b>				
Locally Raised Funds	3	184,905	7,500	132,314
International Students	4	52,741	31,500	51,207
Learning Resources	5	1,697,661	1,280,702	1,582,334
Administration	6	181,591	146,730	174,323
Finance Costs		2,005	-	1,645
Property	7	500,724	270,362	427,514
Depreciation	8	67,081	40,000	58,446
Loss on Disposal of Property, Plant and Equipment		1,105	-	879
Transport		123,145	118,000	95,156
		<u>2,810,958</u>	<u>1,894,794</u>	<u>2,523,818</u>
<b>Net Surplus / (Deficit)</b>		<b>(63,266)</b>	<b>80,633</b>	<b>(21,071)</b>
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b><u>(63,266)</u></b>	<b><u>80,633</u></b>	<b><u>(21,071)</u></b>

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

**Oropi 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>343,009</u>	<u>368,774</u>	<u>359,371</u>
Total comprehensive revenue and expense for the year	(63,266)	80,633	(21,071)
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	-	-	4,709
<b>Equity at 31 December</b>	<u>279,743</u>	<u>449,407</u>	<u>343,009</u>
Retained Earnings	279,743	449,407	343,009
<b>Equity at 31 December</b>	<u>279,743</u>	<u>449,407</u>	<u>343,009</u>

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

**Oropi School**  
**Statement of Financial Position**

As at 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	9	6,496	62,857	81,163
Accounts Receivable	10	102,030	79,219	104,538
GST Receivable		10,595	15,209	9,895
Prepayments		5,546	4,509	18,389
Inventories	11	2,354	1,363	3,407
		<u>127,021</u>	<u>163,157</u>	<u>217,392</u>
<b>Current Liabilities</b>				
Accounts Payable	13	158,707	122,604	158,428
Revenue Received in Advance	14	78,207	8,135	71,783
Provision for Cyclical Maintenance	15	-	-	20,800
Finance Lease Liability - Current Portion	16	12,920	7,495	11,522
Funds held for Capital Works Projects	17	-	-	20,078
		<u>249,834</u>	<u>138,234</u>	<u>282,611</u>
<b>Working Capital Surplus/(Deficit)</b>		(122,813)	24,923	(65,219)
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	443,162	463,429	432,454
		<u>443,162</u>	<u>463,429</u>	<u>432,454</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	32,263	33,304	8,872
Finance Lease Liability	16	8,343	5,641	15,354
		<u>40,606</u>	<u>38,945</u>	<u>24,226</u>
<b>Net Assets</b>		<u>279,743</u>	<u>449,407</u>	<u>343,009</u>
<b>Equity</b>		<u>279,743</u>	<u>449,407</u>	<u>343,009</u>

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

**Oropi 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		588,862	523,259	602,236
Locally Raised Funds		290,684	117,800	225,896
International Students		98,195	96,000	62,101
Goods and Services Tax (net)		(700)	-	5,314
Payments to Employees		(311,964)	(270,846)	(280,812)
Payments to Suppliers		(609,253)	(316,503)	(537,957)
Interest Paid		(2,005)	-	(1,645)
Interest Received		1,861	1,500	2,116
<b>Net cash from / (to) the Operating Activities</b>		<b>55,680</b>	<b>151,210</b>	<b>77,249</b>
<b>Cash flows from Investing Activities</b>				
Purchase of PPE (and Intangibles)		(76,541)	(94,000)	(51,868)
<b>Net cash from / (to) the Investing Activities</b>		<b>(76,541)</b>	<b>(94,000)</b>	<b>(51,868)</b>
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	4,709
Finance Lease Payments		(8,087)	-	(6,749)
Funds Held for Capital Works Projects		(45,719)	-	52,175
<b>Net cash from Financing Activities</b>		<b>(53,806)</b>	<b>-</b>	<b>50,135</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(74,667)</b>	<b>57,210</b>	<b>75,516</b>
Cash and cash equivalents at the beginning of the year	9	81,163	5,647	5,647
<b>Cash and cash equivalents at the end of the year</b>	<b>9</b>	<b>6,496</b>	<b>62,857</b>	<b>81,163</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.

# Oropi School

## Notes to the Financial Statements

### For the year ended 31 December 2018

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Oropi 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 School is experiencing financial difficulties, at balance date the School has a working capital deficit of \$122,813. The financial difficulties have arisen mainly because the School has incurred several deficits over recent years. The School is managing this by tighter budgetary control to reduce future deficits.

These financial statements are prepared on a going concern basis. The going concern assumption is dependent on the continuing support from the Ministry of Education. The Ministry of Education has confirmed it will continue to provide the School with resources, so it may meet its obligations as they fall due.

###### *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 at note 12.

#### ***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.

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

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

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

##### ***Donations, Gifts and Bequests***

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

##### ***Interest Revenue***

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

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

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

**e) Operating Lease Payments**

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

**f) Finance Lease Payments**

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

**g) Cash and Cash Equivalents**

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

**h) Accounts Receivable**

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.

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.

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 \$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.

#### **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	18-40 years
Furniture and Equipment	5-15 years
Information and Communication	5 years
Motor Vehicles	5 years
Library Resources	8 years DV

Leased assets are depreciated over the life of the lease.

#### **l) Intangible Assets**

##### **Software costs**

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

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

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

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

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

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

##### **Non cash generating assets**

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

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

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

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

#### **n) Accounts Payable**

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

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

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

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**u) Borrowings**

Borrowings are recognised at the amount borrowed. Borrowings are classified as current liabilities unless the School has an unconditional right to defer settlement of the liability for at least 12 months after the balance date.

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

**w) Budget Figures**

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

**x) Services received in-kind**

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

## 2. Government Grants

	2018	2018	2017
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Operational grants	417,348	415,831	392,428
Teachers' salaries grants	1,455,040	1,080,056	1,353,035
Use of Land and Buildings grants	321,936	149,312	306,501
Other MoE Grants	81,511	11,428	108,934
Transport grants	97,733	96,000	96,771
	<u>2,373,568</u>	<u>1,752,627</u>	<u>2,257,669</u>

## 3. Locally Raised Funds

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

	2018	2018	2017
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
<b>Revenue</b>			
Donations	19,109	17,000	18,318
Bequests & Grants	51,383	54,500	8,230
Activities	110,185	35,500	97,145
Trading	12,194	-	19,489
Fundraising	27,953	18,300	37,679
Other Revenue	8,000	-	-
China Trip	45,244	-	-
	<u>274,068</u>	<u>125,300</u>	<u>180,861</u>
<b>Expenses</b>			
Activities	103,643	7,500	84,005
Trading	13,999	-	16,652
Fundraising costs	21,395	-	31,657
China Trip	45,868	-	-
	<u>184,905</u>	<u>7,500</u>	<u>132,314</u>
<b>Surplus for the year Locally raised funds</b>	<u>89,163</u>	<u>117,800</u>	<u>48,547</u>

In October 2018 a group from the school visited Guangzhou, Wuhan, and Shanghai. The group comprised the principal, three teachers, four adult helpers, and nine children. The purpose of the trip was to foster and further extend the goals outlined in the Intercultural perspective of the Annual Plan - learning with, from and about an Asian culture. The trip was funded by contributions from participants, plus a \$4,800 Board contribution from the school's Staff Development budget.

#### 4. International Student Revenue and Expenses

	2018 Actual Number	2018 Budget (Unaudited) Number	2017 Actual Number
International Student Roll	40	40	30
	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>			
International student fees	98,195	96,000	62,101
<b>Expenses</b>			
Employee Benefit - Salaries	19,341	16,500	-
Other Expenses	33,400	15,000	51,207
	<u>52,741</u>	<u>31,500</u>	<u>51,207</u>
<i>Surplus for the year International Students'</i>	<u>45,454</u>	<u>64,500</u>	<u>10,894</u>

#### 5. Learning Resources

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Curricular	45,317	58,300	41,300
Library resources	1,268	2,500	788
Employee benefits - salaries	1,621,412	1,199,402	1,514,809
Staff development	29,664	20,500	25,437
	<u>1,697,661</u>	<u>1,280,702</u>	<u>1,582,334</u>

#### 6. Administration

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Audit Fee	4,417	4,500	4,288
Board of Trustees Fees	2,860	4,500	1,700
Board of Trustees Expenses	594	2,000	13,106
Communication	1,526	2,400	2,339
Consumables	22,641	15,000	18,084
Operating Lease	464	1,400	3,597
Other	29,101	15,250	27,541
Employee Benefits - Salaries	97,475	85,000	85,775
Insurance	4,630	4,300	4,513
Service Providers, Contractors and Consultancy	17,883	12,380	13,380
	<u>181,591</u>	<u>146,730</u>	<u>174,323</u>

## 7. Property

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	39,971	33,100	38,273
Cyclical Maintenance Expense	2,591	5,000	13,368
Grounds	3,145	3,500	3,671
Heat, Light and Water	17,515	14,500	16,206
Repairs and Maintenance	63,673	14,150	5,209
Use of Land and Buildings	321,936	149,312	306,501
Security	2,221	800	1,194
Employee Benefits - Salaries	49,672	50,000	34,207
Consultancy And Contract Services	-	-	8,885
	<u>500,724</u>	<u>270,362</u>	<u>427,514</u>

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

## 8. Depreciation

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements	8,660	5,609	8,196
Furniture and Equipment	22,195	11,644	17,013
Information and Communication Technology	21,331	15,375	22,465
Motor Vehicles	1,095	749	1,095
Leased Assets	12,564	5,943	8,683
Library Resources	1,236	680	994
	<u>67,081</u>	<u>40,000</u>	<u>58,446</u>

## 9. Cash and Cash Equivalents

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	30	-	30
ASB - 0087772-00	6,449	62,857	80,638
ASB - Savings 50	11	-	11
ASB - International Students	6	-	484
Cash equivalents for Cash Flow Statement	<u>6,496</u>	<u>62,857</u>	<u>81,163</u>

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

**10. Accounts Receivable**

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Receivables	7,404	11,156	18,591
Receivables from the Ministry of Education	2,644	-	811
Teacher Salaries Grant Receivable	91,982	68,063	85,136
	<u>102,030</u>	<u>79,219</u>	<u>104,538</u>
Receivables from Exchange Transactions	7,404	11,156	18,591
Receivables from Non-Exchange Transactions	94,626	68,063	85,947
	<u>102,030</u>	<u>79,219</u>	<u>104,538</u>

**11. Inventories**

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Stationery	298	630	647
Uniforms	2,056	486	2,673
Lunches	-	247	87
	<u>2,354</u>	<u>1,363</u>	<u>3,407</u>

## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2018</b>						
Building Improvements	184,308	25,883	-	-	(8,660)	201,532
Furniture and Equipment	165,695	26,562	(712)	-	(22,195)	169,352
Information and Communication Tech	46,712	17,761	-	-	(21,331)	43,143
Motor Vehicles	3,220	-	-	-	(1,095)	2,125
Leased Assets	24,619	6,661	(394)	-	(12,564)	18,322
Library Resources	7,899	2,025	-	-	(1,236)	8,688
<b>Balance at 31 December 2018</b>	<b>432,453</b>	<b>78,892</b>	<b>(1,106)</b>	<b>-</b>	<b>(67,081)</b>	<b>443,162</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2018</b>			
Building Improvements	257,128	(55,596)	201,532
Furniture and Equipment	298,470	(129,118)	169,352
Information and Communication	181,718	(138,575)	43,143
Motor Vehicles	5,477	(3,352)	2,125
Leased Assets	40,090	(21,768)	18,322
Library Resources	14,243	(5,555)	8,688
<b>Balance at 31 December 2018</b>	<b>797,126</b>	<b>(353,964)</b>	<b>443,162</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2017</b>						
Building Improvements	165,966	26,538	-	-	(8,196)	184,308
Furniture and Equipment	148,505	35,081	(879)	-	(17,013)	165,696
Information and Communication Tech	69,178	-	-	-	(22,465)	46,712
Motor Vehicles	4,316	-	-	-	(1,095)	3,220
Leased Assets	7,292	26,009	-	-	(8,683)	24,619
Library Resources	7,044	1,849	-	-	(994)	7,899
<b>Balance at 31 December 2017</b>	<b>402,301</b>	<b>89,477</b>	<b>(879)</b>	<b>-</b>	<b>(58,446)</b>	<b>432,454</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2017</b>			
Building Improvements	231,245	(46,937)	184,308
Furniture and Equipment	275,360	(109,664)	165,696
Information and Communication	163,957	(117,245)	46,712
Motor Vehicles	5,477	(2,257)	3,220
Leased Assets	34,591	(9,972)	24,619
Library Resources	12,218	(4,319)	7,899
<b>Balance at 31 December 2017</b>	<b>722,848</b>	<b>(290,394)</b>	<b>432,454</b>

### 13. Accounts Payable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating creditors	52,632	47,610	55,076
Accruals	4,417	4,859	4,288
Capital accruals for PPE items	5,261	-	11,006
Employee Entitlements - salaries	91,982	68,063	85,136
Employee Entitlements - leave accrual	4,415	2,072	2,922
	<u>158,707</u>	<u>122,604</u>	<u>158,428</u>
Payables for Exchange Transactions	158,707	122,604	158,428
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>158,707</u>	<u>122,604</u>	<u>158,428</u>

The carrying value of payables approximates their fair value.

### 14. Revenue Received in Advance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Income In Advance	2,022	8,135	5,334
Income In Advance -International Students	76,185	-	66,449
	<u>78,207</u>	<u>8,135</u>	<u>71,783</u>

### 15. Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	29,672	28,304	16,304
Increase to the Provision During the Year	2,591	5,000	13,368
Provision at the End of the Year	<u>32,263</u>	<u>33,304</u>	<u>29,672</u>
Cyclical Maintenance - Current	-	-	20,800
Cyclical Maintenance - Term	32,263	33,304	8,872
	<u>32,263</u>	<u>33,304</u>	<u>29,672</u>

### 16. Finance Lease Liability

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	12,920	7,495	11,522
Later than One Year and no Later than Five Years	8,343	5,641	15,354
	<u>21,263</u>	<u>13,136</u>	<u>26,876</u>

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

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

		BOT Contribution/ (Write-off to R&M)				
2018		Opening Balances \$	Receipts from MoE \$	Payments \$	Closing Balances \$	
SPG Project	<i>completed</i>	(18,740)	-	-	(18,740)	-
Property Modifications - Blind Student	<i>completed</i>	(3,829)	5,300	3,300	(1,829)	-
Piwakawaka Refurbishment	<i>completed</i>	10,300	-	10,300	-	-
Carpark Extension	<i>completed</i>	(2,045)	4,199	2,154	-	-
Meeting Room	<i>completed</i>	34,392	4,973	32,948	6,417	-
Arborist	<i>completed</i>	-	8,650	1,650	7,000	-
Roll Growth Temporary Facilities 2018	<i>completed</i>	-	30,767	30,767	-	-
Switch Board Upgrade	<i>completed</i>	-	9,689	9,689	-	-
<b>Totals</b>		<b>20,078</b>	<b>63,578</b>	<b>90,808</b>	<b>(7,152)</b>	<b>-</b>

**Represented by:**

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

-

-

-

		BOT Contribution/ (Write-off to R&M)				
2017		Opening Balances \$	Receipts from MoE \$	Payments \$	Closing Balances \$	
New Building	<i>completed</i>	(1,105)	-	-	(1,105)	-
Room 5-7 Carpet & Wallboard	<i>completed</i>	241	-	241	-	-
SPG Project	<i>in progress</i>	19,474	6,818	45,032	-	(18,740)
Effluent Field	<i>completed</i>	(2,153)	-	-	(2,153)	-
Transformer Upgrade	<i>completed</i>	(22,913)	23,147	-	234	-
Playground Replacement	<i>completed</i>	-	53,500	53,500	-	-
Property Modifications - Blind Student	<i>in progress</i>	-	4,950	8,779	-	(3,829)
Piwakawaka Refurbishment	<i>in progress</i>	-	12,850	2,550	-	10,300
Carpark Extension	<i>in progress</i>	-	36,318	38,363	-	(2,045)
Meeting Room	<i>in progress</i>	-	53,894	19,502	-	34,392
<b>Totals</b>		<b>(6,456)</b>	<b>191,477</b>	<b>167,967</b>	<b>(3,024)</b>	<b>20,078</b>

## 18. Related Party Transactions

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

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

## 19. Remuneration

### Key management personnel compensation

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

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	2,860	1,700
Full-time equivalent members	0.16	0.15
<i>Leadership Team</i>		
Remuneration	543,886	427,136
Full-time equivalent members	5.26	4.00
Total key management personnel remuneration	546,746	428,836
Total full-time equivalent personnel	5.42	4.15

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	160 - 170	150 - 160
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2018 FTE Number	2017 FTE Number
100 - 110	1.00	1.00
	1.00	1.00

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

## 20. Compensation and Other Benefits Upon Leaving

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

	2018 Actual	2017 Actual
Total	-	\$5,500
Number of People	-	1

## 21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2018 (Contingent liabilities and assets at 31 December 2017: nil).

### Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance, 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.

## 22. Commitments

### (a) Capital Commitments

There are no capital commitments as at 31 December 2018 (Capital commitments at 31 December 2017: nil).

### (b) Operating Commitments

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

#### (a) operating lease of laptops;

	2018 Actual \$	2017 Actual \$
No later than One Year	-	57
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	<u>-</u>	<u>57</u>

## 23. Managing Capital

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

#### 24. Financial Instruments

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

##### Loans and receivables

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	6,496	62,857	81,163
Receivables	102,030	79,219	104,538
Investments - Term Deposits	-	-	-
Total Loans and Receivables	<u>108,526</u>	<u>142,076</u>	<u>185,701</u>

##### Financial liabilities measured at amortised cost

Payables	158,707	122,604	158,428
Borrowings - Loans	-	-	-
Finance Leases	21,263	13,136	26,876
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>179,970</u>	<u>135,740</u>	<u>185,304</u>

#### 25. Events After Balance Date

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

#### 26. Comparatives

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

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF OROPI SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

The Auditor-General is the auditor of Oropi School (the School). The Auditor-General has appointed me, Stephen Graham, using the staff and resources of BDO Rotorua Limited, to carry out the audit of the financial statements of the School on his behalf.

#### Opinion

We have audited the financial statements of the School on pages 2 to 21, that comprise the statement of financial position as at 31 December 2018, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2018; 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 the Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 31 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.

#### Going Concern Basis of Preparation

Without modifying our opinion, we considered the accounting policy on Page 6 of the financial statements, in relation to the basis of preparation. The School is experiencing financial difficulties and at balance date, the School has a working capital deficit of \$122,813. The financial difficulties have arisen mainly because the School has incurred several deficits over recent years. The School is managing this by tighter budgetary controls to reduce further deficits.

These financial statements are prepared on a going concern basis. The going concern assumption is dependent on the continuing support from the Ministry of Education. The Ministry of Education has confirmed it will continue to provide the School with resources, so it may meet its obligations as they fall due.

#### Basis for our opinion

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

#### Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included within the Analysis of Variance, the Board of Trustee Listing and the Kiwisport Report, which form part of the Annual Report, but does not include the financial statements, and our auditor's report thereon.

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

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

#### Independence

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

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



**Stephen Graham**  
**BDO Rotorua Limited**  
**On behalf of the Auditor-General**  
**Rotorua, New Zealand**

# Analysis of Variance Reporting



<b>School Name:</b>	Oropi	<b>School Number:</b>	1870																														
<b>Strategic Aim:</b>	To accelerate progress in Literacy and Numeracy through an innovative and engaging localised curriculum for all children so they can access, find out, experience, and develop their passions, talents and interests. Fostering life-skills and key competencies to develop the whole child (academic and social dispositions) are a central element of this. The ultimate purpose of this approach is so our learners can leave Oropi School at the end of Year 8 knowing who they are, and what their strengths and passions are to lead them into successful lives beyond Year 8.																																
<b>Annual Aim:</b>	To have 85% of children at or above expected levels in reading, writing and maths																																
<b>Target:</b>	<p><b>Writing</b> To raise the level of achievement for students of our 'After year 3' Males (63% at or above), year 4 (62% at or above) and year 5 (65% at or above) groups to 85% at or above.</p> <p><b>Mathematics</b> To raise the level of achievement for students of our Year 4 (62% at or above), year 5 (73% at or above) and 'after 2 years of school' (58% at or above) groups to 85% at or above.</p>																																
<b>Baseline Data:</b>	<p><b>National Standards End of Year Data for Writing 2017 for target groups:</b></p> <table border="1"> <tr> <td>After 3 Years: (Males)</td> <td>WB: 0</td> <td>B: 10</td> <td>AT: 16</td> <td>ABOVE: 1</td> </tr> <tr> <td>Year 4:</td> <td>WB: 3</td> <td>B: 16</td> <td>AT: 30</td> <td>ABOVE: 1</td> </tr> <tr> <td>Year 5:</td> <td>WB: 4</td> <td>B: 9</td> <td>AT: 20</td> <td>ABOVE: 5</td> </tr> </table> <p><b>National Standards End of Year Data for Mathematics 2017 for target groups:</b></p> <table border="1"> <tr> <td>Year 4:</td> <td>WB: 5</td> <td>B: 14</td> <td>AT: 18</td> <td>ABOVE: 13</td> </tr> <tr> <td>Year 5:</td> <td>WB: 2</td> <td>B: 8</td> <td>AT: 17</td> <td>ABOVE: 11</td> </tr> <tr> <td>After 2 years:</td> <td>WB: 1</td> <td>B: 11</td> <td>AT: 21</td> <td>ABOVE: 8</td> </tr> </table>			After 3 Years: (Males)	WB: 0	B: 10	AT: 16	ABOVE: 1	Year 4:	WB: 3	B: 16	AT: 30	ABOVE: 1	Year 5:	WB: 4	B: 9	AT: 20	ABOVE: 5	Year 4:	WB: 5	B: 14	AT: 18	ABOVE: 13	Year 5:	WB: 2	B: 8	AT: 17	ABOVE: 11	After 2 years:	WB: 1	B: 11	AT: 21	ABOVE: 8
After 3 Years: (Males)	WB: 0	B: 10	AT: 16	ABOVE: 1																													
Year 4:	WB: 3	B: 16	AT: 30	ABOVE: 1																													
Year 5:	WB: 4	B: 9	AT: 20	ABOVE: 5																													
Year 4:	WB: 5	B: 14	AT: 18	ABOVE: 13																													
Year 5:	WB: 2	B: 8	AT: 17	ABOVE: 11																													
After 2 years:	WB: 1	B: 11	AT: 21	ABOVE: 8																													

<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>This year we applied a 'do less best approach'. In this, we focused our resourcing towards literacy support programmes such as LexiaCore 5, Rainbow Reading, Talk2Learn and Reading Recovery. The strength in these programmes were that they were consistent, monitored and sustained. The programmes ran throughout the year with clear tracking of progress. This progress was shared and reflected upon every term. This year's strengths were also in the implementation on successful ALIM and ALL programmes. The programmes were led by curriculum lead teacher who had dedicated teams around them which continually provided support. This year we removed a number of our 'additional roles' and focused on splitting the school in to 2 core groups. 1 being literacy and the other numeracy. As mentioned, these teams wrapped around the ALIM and ALL initiatives ensuring they were done well. We fine-tuned our staff meetings by having a yearlong focus of literacy which cut back a lot of the extras and it allowed us to really analyse what</p>	<p><b>END OF 2018 DATA</b></p> <p><b>WRITING:</b>  Year 4 males:</p> <table border="1" data-bbox="633 392 1106 464"> <tr><th>WB</th><th>B</th><th>AT</th><th>ABOVE</th></tr> <tr><td>0</td><td>5</td><td>16</td><td>6</td></tr> </table> <p>Year 5:</p> <table border="1" data-bbox="633 499 1106 571"> <tr><th>WB</th><th>B</th><th>AT</th><th>ABOVE</th></tr> <tr><td>2</td><td>12</td><td>35</td><td>2</td></tr> </table> <p>Year 6:</p> <table border="1" data-bbox="633 606 1106 678"> <tr><th>WB</th><th>B</th><th>AT</th><th>ABOVE</th></tr> <tr><td>2</td><td>8</td><td>21</td><td>9</td></tr> </table> <p>Year 4 Males: 81% at or above  <b>-(Increase of 18% from 2017)</b>  Year 5: 72% at or above  <b>-(Increase of 10% from 2017)</b>  Year 6: 75% at or above  <b>-(Increase of 10% from 2017)</b></p> <p><b>NUMERACY:</b>  Year 5:</p> <table border="1" data-bbox="633 1015 1106 1086"> <tr><th>WB</th><th>B</th><th>AT</th><th>ABOVE</th></tr> <tr><td>3</td><td>12</td><td>27</td><td>9</td></tr> </table> <p>Year 6:</p> <table border="1" data-bbox="633 1121 1106 1193"> <tr><th>WB</th><th>B</th><th>AT</th><th>ABOVE</th></tr> <tr><td>5</td><td>3</td><td>20</td><td>12</td></tr> </table> <p>After 3 years:</p> <table border="1" data-bbox="633 1228 1106 1300"> <tr><th>WB</th><th>B</th><th>AT</th><th>ABOVE</th></tr> <tr><td>3</td><td>4</td><td>15</td><td>3</td></tr> </table> <p>Year 5: 71% at or above  <b>-(Increase of 9% from 2017)</b>  Year 6: 80% at or above</p>	WB	B	AT	ABOVE	0	5	16	6	WB	B	AT	ABOVE	2	12	35	2	WB	B	AT	ABOVE	2	8	21	9	WB	B	AT	ABOVE	3	12	27	9	WB	B	AT	ABOVE	5	3	20	12	WB	B	AT	ABOVE	3	4	15	3	<p>The writing interventions we introduced this year have had an all-round positive result as they have provided new opportunities for our school which we haven't had in the past. With the Accelerated Literacy Learning (A.L.L.) programme, these opportunities have been for teachers to target the 'on the fringe' students who are just tracking below rather than the well bellows who we have historically provided all interventions for. The interventions also focused on the 'soft skills' and dispositions of a learner. This has meant children have increased positive attitudes, self-belief, confidence and a higher chance of taking risks in their learning.</p> <p>The on-going use of the Pact tool has also been reported, by teachers, to have a positive impact on teachers being able to accurately formulate OTJ's of students. Through using the tool consistently for the past 3 years, teachers have gained a greater depth and understanding of the key supporting documents. I.E.</p>	<p>Continue the use of Rainbow Reading, LexiaCore 5 and oral language programmes E.G. Talk2Learn. We also look to further the A.L.I.M and A.L.L programmes through taking the key components of the programmes and implement them school wide through our teaching as inquiry process. We have changed how we utilise our meeting times. We have less full staff meetings so we can make more room for team meetings. This structure will provide teachers to have more 'intimate' conversations as the groups are small, teachers can talk directly at the age level of their students rather than full school and teachers get the opportunity to have a voice and share where this is not always possible or appropriate for a full staff meetings. Tracking and monitoring of students will happen and be discussed at this time. This time will also provide opportunities for the moderation of assessments and work. This is something the staff have been asking for for some time now as these moderation discussions support teachers own understandings of</p>
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<p>we are doing within literacy at our school.</p>	<p><b>-(Increase of 7% from 2017)</b>  After 3 years: 72% at or above  <b>-(Increase of 14% from 2017)</b></p> <p>Teachers have reported an increase in students having positive attitudes towards both writing and math. A large contributor towards this has been the ALIM and ALL initiatives. The strength to these initiatives is that it has given the teacher a chance to focus on the 'whole' child. They have been able to focus on increasing the confidence a student has in their own abilities while developing a student's own personal outlook on their own abilities as a mathematician or writer.</p>	<p>Literacy progressions and the NZC.</p>	<p>the assessment along with it challenging the way we analyse and apply what the assessment is telling us.</p>
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**Planning for next year:**

For 2019 we will be taking the strengths of ALIM and ALL and pushing them even further. This will be achieved through the use of the Teaching as Inquiry process. Each teacher will select a 'Target Group' of students who will become a 'case' study for them. We will be slowing down to intensively look at exactly what it is that is not letting these students achieve at the levels they are expected to. This will give teachers to look at dimensions of a student they may not have been able to in the past. Staff meeting time, professional development and additional resourcing will be provided to teachers so they can look in-depth into what these learners need rather than the level or stage the student is at.

**OROPi SCHOOL BOARD OF TRUSTEES  
2018**

		Term Ends	Elected or Co-opted	Occupation
Chairman	Mark Weston	June 2019	Elected	Accountant
	James Tipping	June 2019	Elected	Strategy Manager
	Heather Salmons	June 2019	Elected	
	Ryan Kilfoil	June 2019	Elected	Self Employed
	Lynn Rupe	June 2019	Co-opted	
Principal	Andrew King			Principal
Staff Rep	Robert Lewis	2019	Elected	Staff

**Kiwi Sport 2018**

Kiwisport is a government funded initiative to support student's participation in organised sport. In 2018 the School received total Kiwisport funding of **\$4,263.51** f(excluding GST). This funding was spent on sporting endeavours for our students in 2018.