

OTARI SCHOOL

2017 ANNUAL REPORT AND FINANCIAL STATEMENTS



SCHOOL NUMBER: 3073

OTARI SCHOOL

Financial Statements - For the year ended 31 December 2017

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Otari School

Statement of Responsibility

For the year ended 31 December 2017

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 2017 fairly reflects the financial position and operations of the school.

The School's 2017 financial statements are authorised for issue by the Board.

C. A. F. Thompson

Full Name of Board Chairperson

Catherine Thompson

Signature of Board Chairperson

CAT

Date: 31.05.2018.

Clifford Gordon Wicks

Full Name of Principal

Clifford Gordon Wicks

Signature of Principal

Date: 31.5.2018

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

For the year ended 31 December 2017

		2017	2017	2016
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	1,659,126	1,547,123	1,729,171
Locally Raised Funds	3	181,025	119,580	129,705
Interest Earned		3,159	3,025	3,867
		1,843,310	1,669,728	1,862,743
Expenses				
Locally Raised Funds	3	48,204	22,640	22,675
Learning Resources	4	1,230,397	1,204,577	1,321,206
Administration	5	96,577	97,716	99,081
Finance Costs		1,260	-	1,018
Property	6	445,798	378,297	406,857
Depreciation	7	30,084	28,117	30,345
Loss on Disposal of Property, Plant and Equipment		4,993	-	130
		1,857,313	1,731,347	1,881,312
Net Surplus / (Deficit)		(14,003)	(61,619)	(18,569)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		(14,003)	(61,619)	(18,569)

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

MOORE STEPHENS

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

For the year ended 31 December 2017

	Actual 2017 \$	Budget (Unaudited) 2017 \$	Actual 2016 \$
Balance at 1 January	253,353	253,353	261,663
Total comprehensive revenue and expense for the year	(14,003)	(61,619)	(18,569)
Capital Contributions from the Ministry of Education Contribution:			
Furniture and Equipment Grant	-	-	10,334
Prior period adjustment	-	-	(75)
Equity at 31 December	239,350	191,734	253,353
Retained Earnings	229,350	181,734	243,353
Reserves	10,000	10,000	10,000
Equity at 31 December	239,350	191,734	253,353

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

MOORE STEPHENS

Otari School
Statement of Financial Position
As at 31 December 2017

		2017	2017	2016
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	8	75,499	44,860	56,884
Accounts Receivable	9	72,581	106,002	82,054
GST Receivable		4,611	4,462	9,437
Prepayments		8,303	6,500	5,733
Inventories	10	107	293	193
Investments	11	94,698	62,752	91,700
		<u>255,799</u>	<u>224,869</u>	<u>246,001</u>
Current Liabilities				
Accounts Payable	13	118,419	125,551	108,292
Painting Contract Liability - Current Portion	15	18,723	23,355	23,355
Finance Lease Liability - Current Portion	16	6,711	6,500	6,496
Funds held in Trust	17	619	1,819	(181)
Funds held for Capital Works	18	723	-	-
		<u>145,195</u>	<u>157,225</u>	<u>137,962</u>
Working Capital Surplus/(Deficit)		110,604	67,644	108,039
Non-current Assets				
Property, Plant and Equipment	12	188,343	190,394	212,561
		<u>188,343</u>	<u>190,394</u>	<u>212,561</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	56,286	62,804	44,429
Painting Contract Liability	15	-	-	14,098
Finance Lease Liability	16	3,311	3,500	8,720
		<u>59,597</u>	<u>66,304</u>	<u>67,247</u>
Net Assets		<u>239,350</u>	<u>191,734</u>	<u>253,353</u>
Equity		<u>239,350</u>	<u>191,734</u>	<u>253,353</u>

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

MOORE
STEPHENS

Otari School
Statement of Cash Flows
For the year ended 31 December 2017

		2017	2017	2016
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
Cash flows from Operating Activities				
Government Grants		401,602	359,734	432,632
Locally Raised Funds		185,153	128,816	122,352
Goods and Services Tax (net)		4,826	4,975	(5,199)
Payments to Employees		(306,729)	(272,114)	(332,079)
Payments to Suppliers		(222,270)	(242,211)	(227,797)
Cyclical Maintenance Payments in the year		(4,950)	-	-
Interest Paid		(1,260)	-	(1,018)
Interest Received		3,125	3,092	3,970
Net cash from / (to) the Operating Activities		59,497	(17,708)	(7,139)
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(10,859)	(5,950)	(23,991)
Purchase of Investments		(2,998)	28,948	(3,088)
Net cash from / (to) the Investing Activities		(13,857)	22,998	(27,079)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	10,334
Finance Lease Payments		(5,194)	(5,216)	(3,981)
Painting contract payments		(23,354)	(14,098)	(18,731)
Funds Administered on Behalf of Third Parties		800	2,000	(7,334)
Funds Held for Capital Works Projects		723	-	-
Net cash from Financing Activities		(27,025)	(17,314)	(19,712)
Net increase/(decrease) in cash and cash equivalents		18,615	(12,024)	(53,930)
Cash and cash equivalents at the beginning of the year	8	56,884	56,884	110,814
Cash and cash equivalents at the end of the year	8	75,499	44,860	56,884

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 omitted.

The above Cash Flow Statement should be read in conjunction with the accompanying notes.

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Otari School

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2017

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 2017 to 31 December 2017 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 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 15.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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

i) Inventories

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

j) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance.

After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

The School has met the requirements under section 73 of the Education Act 1989 in relation to the acquisition of 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 – Crown	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.

p) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

q) 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 are categorised as "loans and receivables" for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable, 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

	2017	2017 Budget	2016
	Actual	(Unaudited)	Actual
	\$	\$	\$
Operational grants	314,347	314,276	330,879
Teachers' salaries grants	920,595	916,251	988,963
Use of Land and Buildings grants	336,929	271,138	304,690
Resource teachers learning and behaviour grants	692	-	830
Other MoE Grants	86,220	44,458	101,263
Other government grants	343	1,000	2,546
	<u>1,659,126</u>	<u>1,547,123</u>	<u>1,729,171</u>

3. Locally Raised Funds

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

	2017	2017 Budget	2016
	Actual	(Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations	i 73,857	65,045	58,683
Fundraising	ii 68,934	24,800	29,051
Community Grants	iii 17,385	13,615	28,737
Trading	13	100	13
Activities	20,836	16,020	13,221
	<u>181,025</u>	<u>119,580</u>	<u>129,705</u>
Expenses			
Activities	24,122	17,440	12,952
Trading	336	200	226
Fundraising (costs of raising funds)	ii 23,746	5,000	9,497
	<u>48,204</u>	<u>22,640</u>	<u>22,675</u>
	<u>132,821</u>	<u>96,940</u>	<u>107,030</u>

Surplus for the year Locally raised funds

(i) Donations include \$37,000 from the Wilton Montessori Education Trust, \$5,200 from the Otari After-School Care Trust, \$250 from the community preschool, and \$1,550 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) Net fundraising includes \$16,700 from a school fair, \$3,600 from the sale of chocolate, \$2,285 from the sale of pizza, \$1,120 from the sale of calendars and \$6,470 from the hire of facilities.

(iii) Community Grants include teacher professional development support funding and community preschool site costs.

4. Learning Resources

	2017	2017 Budget	2016
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	21,215	23,370	24,233
Equipment repairs	2,030	4,052	4,587
Information and communication technology - operating lease	16,643	20,884	18,788
Extra-curricular activities	485	464	211
Library resources	979	1,650	465
Employee benefits - salaries	1,169,584	1,130,057	1,243,515
Staff development	19,461	24,100	29,407
	<u>1,230,397</u>	<u>1,204,577</u>	<u>1,321,206</u>

5. Administration

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Audit Fee	6,300	6,300	6,207
Board of Trustees Fees	2,428	4,600	3,558
Board of Trustees Expenses	2,913	2,536	3,369
Communication	1,986	2,007	2,699
Consumables	11,872	11,979	11,671
Other	4,573	5,043	6,426
Employee Benefits - Salaries	51,817	51,005	51,433
Insurance	2,938	3,246	2,968
Service Providers, Contractors and Consultancy	11,750	11,000	10,750
	<u>96,577</u>	<u>97,716</u>	<u>99,081</u>

6. Property

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Caretaking and Cleaning Consumables	14,134	12,009	11,834
Consultancy and Contract Services	27,197	27,295	26,434
Cyclical Maintenance Provision	21,431	23,000	16,482
Grounds	1,832	2,300	2,061
Heat, Light and Water	14,947	15,979	16,716
Rates	1,057	878	861
Repairs and Maintenance	12,356	10,050	12,142
Use of Land and Buildings	336,929	271,138	304,690
Security	1,988	2,060	2,560
Employee Benefits - Salaries	13,927	13,588	13,077
	<u>445,798</u>	<u>378,297</u>	<u>406,857</u>

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

7. Depreciation of Property, Plant and Equipment

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Building Improvements - Crown	3,036	3,069	3,069
Furniture and Equipment	7,928	10,476	10,061
Information and Communication Technology	4,794	6,361	5,397
Sports, grounds and cleaning equipment	3,843	4,517	4,243
Leased Assets	7,013	-	4,085
Library Resources	3,470	3,694	3,490
	<u>30,084</u>	<u>28,117</u>	<u>30,345</u>

8. Cash and Cash Equivalents

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Cash on Hand	26	50	95
Bank Current Account	3,470	10,000	6,014
Bank Call Account	72,003	34,810	50,775
Short-term Bank Deposits	-	-	-
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	<u>75,499</u>	<u>44,860</u>	<u>56,884</u>

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

9. Accounts Receivable

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Receivables	12,110	7,002	16,238
Receivables from the Ministry of Education	-	-	-
Interest Receivable	1,101	1,000	1,067
Teacher Salaries Grant Receivable	59,370	98,000	64,749
	<u>72,581</u>	<u>106,002</u>	<u>82,054</u>
Receivables from Exchange Transactions	13,211	8,002	17,305
Receivables from Non-Exchange Transactions	59,370	98,000	64,749
	<u>72,581</u>	<u>106,002</u>	<u>82,054</u>

10. Inventories

	2017 Actual \$	2017 (Unaudited) \$	2016 Actual \$
Stationery	107	293	193
	<u>107</u>	<u>293</u>	<u>193</u>

11. Investments

The School's investment activities are classified as follows:

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Current Asset			
Short-term Bank Deposits	94,698	62,752	91,700

12. Property, Plant and Equipment

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

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

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Depreciation \$	Total (NBV) \$
2016					
Building Improvements	79,058	-	-	(3,069)	75,989
Furniture and Equipment	57,102	9,042	-	(10,061)	56,083
Information and Communication Technology	16,133	364	-	(5,397)	11,100
Sports, grounds and cleaning equipment	25,062	7,974	-	(4,243)	28,793
Leased Assets - computers	-	19,122	-	(4,085)	15,037
Library Resources	22,568	6,611	(130)	(3,490)	25,559
Balance at 31 December 2016	199,923	43,113	(130)	(30,345)	212,561

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2016			
Building Improvements	117,880	(41,891)	75,989
Furniture and Equipment	146,026	(89,943)	56,083
Information and Communication Technology	51,756	(40,656)	11,100
Sports, grounds and cleaning equipment	94,106	(65,313)	28,793
Leased Assets - computers	19,920	(4,883)	15,037
Library Resources	51,720	(26,161)	25,559
Balance at 31 December 2016	481,408	(268,847)	212,561

On 11 November 2017, a suspicious fire damaged the rear of the school Hall and storage sheds. The Hall is co-owned by the Ministry of Education (59%) and the school Board of Trustees (41%). The school Board has specified replacement insurance cover for their share of the Hall to a value of \$180,000. As at 31 December 2017, repair work was underway due for completion by the end of Term 1 2018. The school's cover is sufficient to meet its share of the cost of full reinstatement of the Hall. As a result, no impairment has been made to this asset as at 31 December 2017.

13. Accounts Payable

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Operating creditors	41,310	14,551	36,071
Accruals	8,020	5,000	5,757
Banking staffing overuse	-	-	-
Employee Entitlements - salaries	63,976	104,000	65,708
Employee Entitlements - leave accrual	5,113	2,000	756
	118,419	125,551	108,292
Payables for Exchange Transactions	53,670	20,551	43,543
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	64,749	105,000	64,749
	118,419	125,551	108,292

The carrying value of payables approximates their fair value.

14. Provision for Cyclical Maintenance

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Provision at the Start of the Year	44,429	44,429	32,572
Increase to the Provision During the Year	21,431	23,000	16,482
Adjustment to the Provision	-	-	-
Use of the Provision During the Year	(9,574)	(4,625)	(4,625)
Provision at the End of the Year	56,286	62,804	44,429
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Term	56,286	62,804	44,429
	56,286	62,804	44,429

MOORE
STEPHENS

15. Painting Contract Liability

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Current Liability	18,723	23,355	23,355
Non Current Liability	-	-	14,098
	<u>18,723</u>	<u>23,355</u>	<u>37,453</u>

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 provides 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 has resulted in a revised annual commitment of \$23,355.

In 2017, 97.4% of the contracted work was completed. Touch ups and cleaning/maintenance will be completed throughout the duration of the contract. The liability is the best estimate of the value of the actual work done by the contractor for which the School

16. Finance Lease Liability

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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
No Later than One Year	6,711	-	6,496
Later than One Year and no Later than Five Years	3,311	-	8,720
Later than Five Years	-	-	-
	<u>10,022</u>	<u>-</u>	<u>15,216</u>

17. Funds held in Trust

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	619	1,819	(181)
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>619</u>	<u>1,819</u>	<u>(181)</u>

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:

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

Represented by:

Funds Held on Behalf of the Ministry of Education	2,100
Funds Due from the Ministry of Education	(1,377)
	<u>723</u>

	2016	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Classroom Carpets	<i>completed</i>	-	-	-	-	-
Classroom Heaters	<i>completed</i>	-	-	-	-	-
Classroom Block Upgrade	<i>in progress</i>	-	-	-	-	-
Totals		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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 transactions.

The principal had two family members employed by the School during the year. The principal's wife, Johanne Wicks, was employed as teacher support in the classroom and library. The Principal's daughter, Isabella Wicks, was employed 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.

	2017 Actual \$	2016 Actual \$
<i>Board Members</i>		
Remuneration	2,428	3,558
Full-time equivalent members	0.11	0.11
<i>Leadership Team</i>		
Remuneration	477,596	471,486
Full-time equivalent members	5.00	5.00
Total key management personnel remuneration	480,024	475,044
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:

	2017 Actual \$000	2016 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 (2016: 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 (2016: 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 2017. 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 \$2,219. We will record the amount we receive as income in the 2018 financial year. There are no contingent liabilities (except as noted below) as at 31 December 2017. (Contingent liabilities and assets at 31 December 2016: \$1,928).

23. Commitments

(a) Capital Commitments

As at 31 December 2017 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 to be fully funded by the Ministry but is in the design stages so \$0 has been received but \$1,377 has been spent on it to balance date. Contracts for the initial design, engineering, consultants and property management into as at balance date. This project has not yet been approved by the Ministry.

(Capital commitments at 31 December 2016: nil)

(b) Operating Commitments

As at 31 December 2017 the Board has entered into the following contracts:

- (i) operating lease of a photocopier;
- (ii) painting the interior and exterior of the school buildings
- (iii) operating lease of computers

	2017 Actual \$	2016 Actual \$
No later than One Year	19,465	21,143
Later than One Year and No Later than Five Years	16,034	19,987
Later than Five Years	-	-
	<u>35,499</u>	<u>41,130</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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Cash and Cash Equivalents	75,499	44,860	56,884
Receivables	72,581	106,002	82,054
Investments - Term Deposits	94,698	62,752	91,700
Total Loans and Receivables	<u>242,778</u>	<u>213,614</u>	<u>230,638</u>

Financial liabilities measured at amortised cost

Payables	118,419	125,551	108,292
Finance Leases	10,022	10,000	15,216
Painting Contract Liability	18,723	23,355	37,453
Total Financial Liabilities Measured at Amortised Cost	<u>147,164</u>	<u>158,906</u>	<u>160,961</u>

26. Events After Balance Date

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

Otari School

KiwiSport Grant

For the year ended 31 December 2017

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

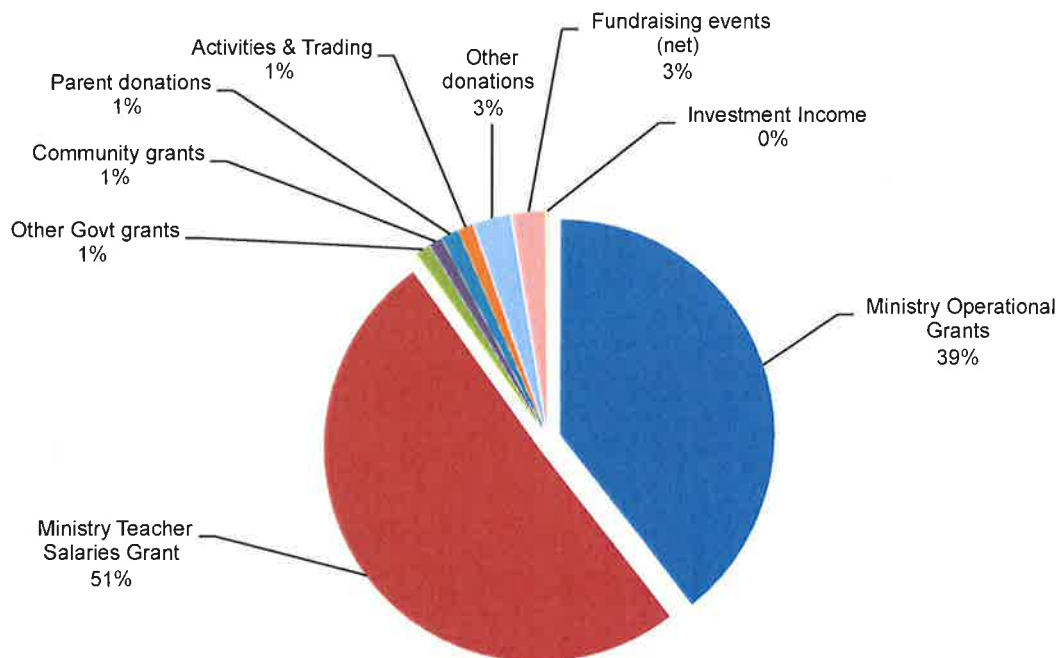
In 2017, the school has used this funding (\$2,600 excluding GST) to increase student participation in organised sport by providing the following:

1. Transport to/from swimming lessons for Year 1 and 2 children in Term 1
2. Hire of netball court for Western Zone netball tournament
3. Purchase of new netball hoop
4. Purchase of netball uniforms

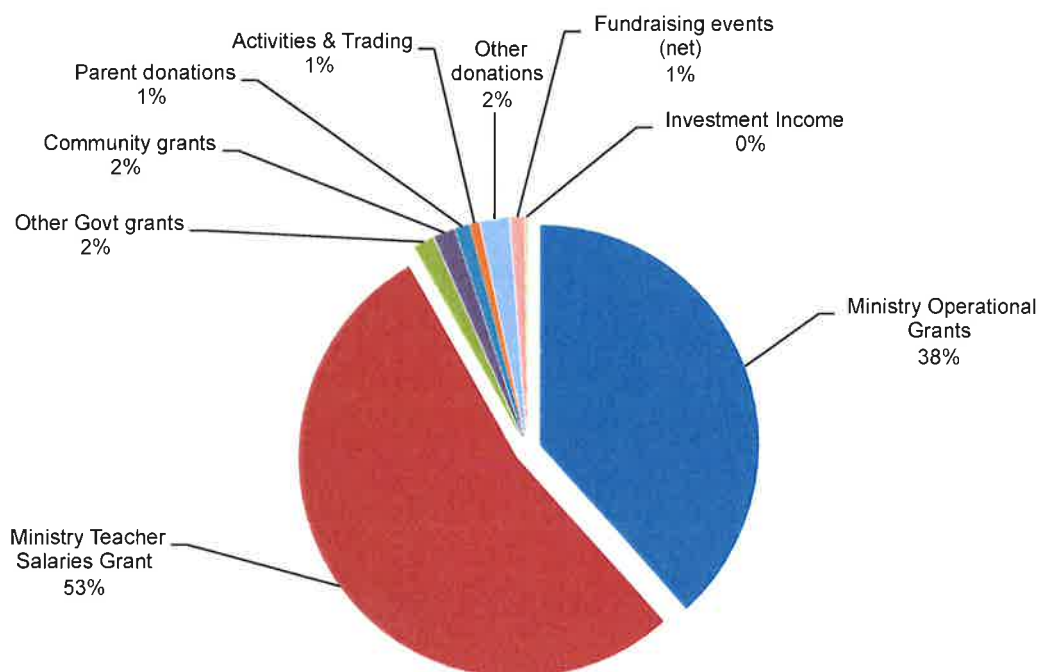
Performance graphs

Comparing 2017 to 2016

2017 Otari School Operating Income \$1,819,564



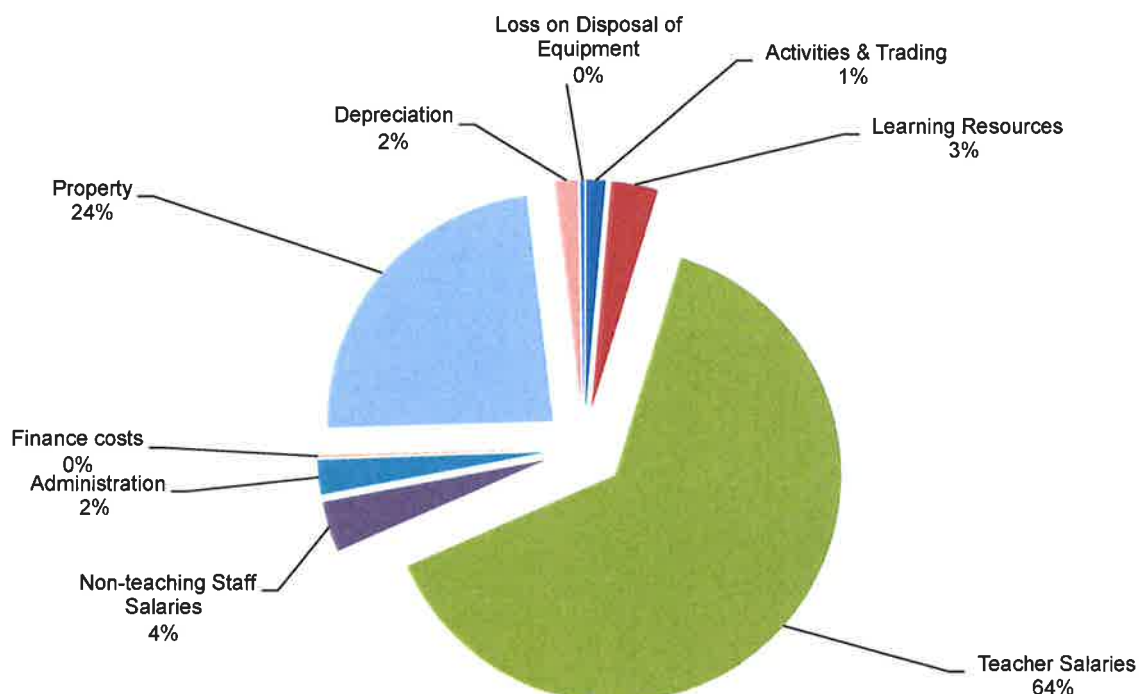
2016 Otari School Operating Income \$1,853,246



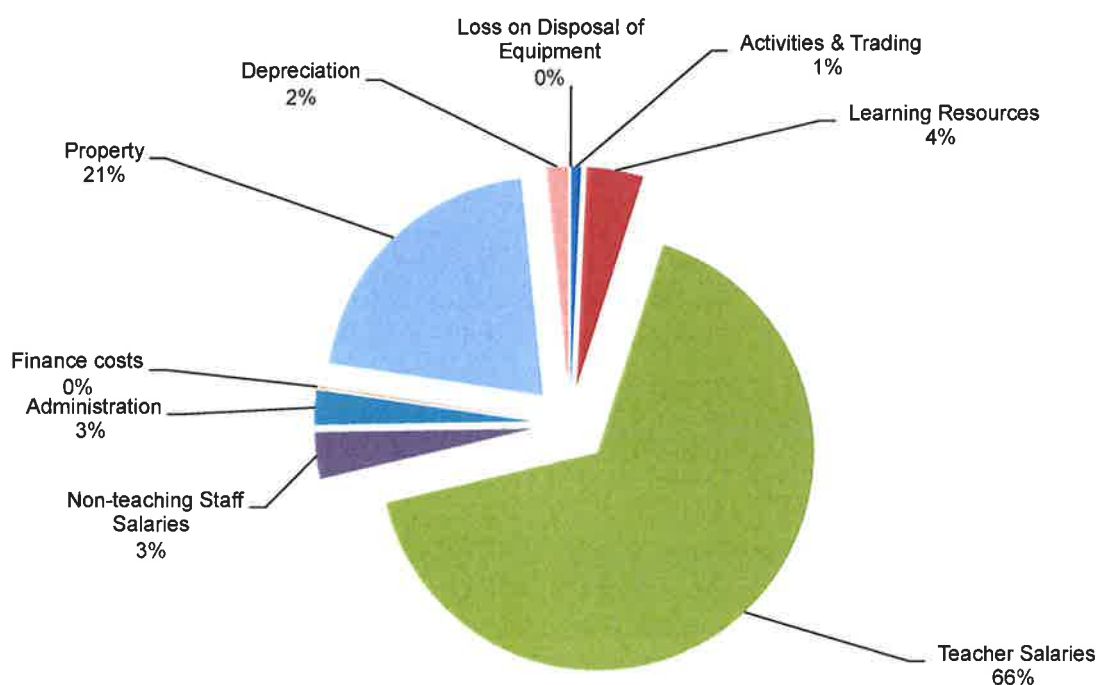
Performance graphs

Comparing 2016 to 2015

2017 Otari School Operating Expenditure \$1,833,567



2016 Otari School Operating Expenditure \$1,871,815



Independent auditor's report

To the readers of the financial statements of Otari School for the year ended 31 December 2017

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 16, which comprise the statement of financial position as at 31 December 2017, 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 2017, 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 31 May 2018. 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 17 to 32 but does not include the financial statements, and our auditor's report thereon.

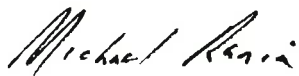
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

Analysis of Variance Reporting



School Name:	Otari School	School Number: 3073
Reading		
Strategic Aim:	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)	
Annual Aim:	Accelerate progress of students performing 'below' expectation in Reading.	
Target:	Raise achievement in Reading of 18 students so that accelerated progress results in achieving 'at' the Standard by the end of 2016.	
Baseline Data:	<p>National Standards data showed that there were 20 non ORS-funded students entering 2016 who had not achieved the National Standard for Reading. The data showed 15 students achieving 'below' and 3 students achieving 'well below' the National Standard. Teacher observations. Class reading assessments and standardised literacy testing supported the National Standard data gathered. The identified group of students was made up of 8 girls and 10 boys, of whom:</p> <ul style="list-style-type: none"> ➤ 8 are Māori students ➤ 1 is a Pasifika student <p>1 is a student for whom English is a second language.</p>	

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Significant extra staffing was provided for each class for the purpose of raising achievement of students who were achieving 'below' or 'well below' expectation. Through extra, regular small group tuition teachers identified and targeted students learning needs. Use of both diagnostic and summative assessments enabled careful grouping of students. These included TORCH, PAT reading tests and STAR.</p> <p>Individual students received Reading Recovery tuition.</p> <p>The Principal trained a teacher aide on the use of the Word Works reading intervention.</p>	<p>The number of students included in this goal increased to 19 at the start of the year. Of those 19 students, 10 raised their OTJ placement, including 9 who are now reading 'at' the standard.</p> <p>Of the students who achieved 'well below', there is one who is now 'at', one who is now 'below' and one who is still 'well below.'</p> <p>Of the 8 Māori students, one has moved from 'well below' to 'at', one has moved from 'well below to below' and one is still 'well below'. There are 5 students who received literacy intervention that helped them to make progress toward the standard.</p>	<p>The successful acceleration of progress for 3 of the 9 students was due to the Reading Recovery intervention programme they received. One of these 3 students moved from 'well below' to 'at' due to this intervention.</p> <p>The <i>Fastzone wordworks</i> programme was successfully used for one student, accelerating his progress due to the particular focus it has on phonetic and phonemic awareness.</p> <p>The remaining students who are now 'at' made accelerated progress through the delivery of the rich literacy programme within their classrooms. Teachers used diagnostic assessment, such as TORCH to identify specific areas to focus on in their teaching. The reciprocal reading approach and 'read and re-tell' are two example of strategies used by teachers to develop comprehension.</p>	<p>All students made progress with their reading throughout the year. Those who are still below and well below will continue to be closely monitored. They will also continue to receive any support that can be provided within the classroom programme or extra to the classroom programme if possible. The provision of extra support is affected by staffing provision, class size and funding.</p>
Planning for next year:			
<p>Reading is not a priority target area for 2017, with 41.5% of students achieving 'at' the standard and 43.5% achieving 'above' the standard. The teachers will still monitor the 16 students who have not met the reading expectation and address their needs through the actions and strategies that most effectively do this. These will include the key improvement strategies utilised in 2016, such as the Lexia Programme, Reading Recovery and <i>Word Works</i>. Teachers will also be further exploring the Reading aspects of the Progress and consistency tool (Pact) with a view to using these in 2018 for assessment purposes.</p>			

Analysis of Variance Reporting



School Name:		Otari School	School Number: 3073
Writing			
Strategic Aim:	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)		
Annual Aim:	Accelerate progress of students performing 'below' expectation in Writing.		
Target:	Raise achievement in Writing of 20 students, from Years 2 to 8 who achieved 'below' the National Standard so that accelerated progress results in achieving 'at' the Standard by the end of 2016.		
Baseline Data:	<p>National Standards data showed that there were 20 non ORS-funded students entering 2016 who had not achieved the National Standard for Writing. The data showed 16 students achieving 'below' and 4 students achieving 'well below' the National Standards. Teacher observations, class writing assessments and school-wide asTTle writing assessments supported the National Standards data gathered. The identified group of students was made up of 16 boys and 4 girls, of whom:</p> <ul style="list-style-type: none"> ▲ 8 were Māori students ▲ 1 is a Pasifika student. 		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Extra staffing was provided for each class for the purpose of raising achievement of students who were achieving 'below' or 'well below' expectation.</p> <p>Individual students benefitted from the Lexia programme.</p> <p>Teachers applied further strategies and skills they had developed through the writing inquiry of the previous year, to enhance writing programmes. This included use of quality, digital resources.</p> <p>A group of year 3 and 4 students received extra writing tuition twice a week. Their writing progress was monitored in relation to a series of specific writing progressions. These served as learning steps from which to develop individual targets.</p>	<p>Five students are now writing 'at' the standard. All other students have accelerated their progress, achieving and consolidating writing benchmarks as they move through the writing progressions during the year. For each year level there are approximately 24 writing progressions, therefore teachers are focussed on children moving through these as they progress toward meeting each standard.</p>	<p>Children receiving support will not necessarily reach a National Standard in one year. This is evidenced by some of the 10 children who receive twice week writing tuition throughout the year. For example, a child in year 4 achieved all the writing progressions for year 3 and half of the progressions for year 4. They were still 'below' the standard for writing at the end of the year, however their achievement had been accelerated through the support programme as well as the classroom programme.</p> <p>Regardless of progress variance, enthusiasm for the writing sessions was high. Children responded to being able to interact with an interested adult and receive more attention than was possible in the classroom. They benefitted from having a teacher who was able to respond to needs quickly.</p> <p>Use of digital resources proved effective in capturing the interest of writers.</p>	<p>Continue writing intervention for identified year 5 and 6 students through a weekly, extra writing session. Use more digital resources to inspire writing and support learning as these were successful motivators last year. Maintain the individual student records of progress.</p> <p>Ensure further intervention and support is happening within classrooms. Identify this and clarify strategies, monitor and evaluate effectiveness.</p>
Planning for next year:			
<p>Teachers began using the Pact tool last year to make final National Standard assessments in writing. They will explore this in more depth during 2017 in order to fully understand the significant steps identified within the <i>writing aspects</i> that learners take as they progress in writing.</p> <p>Due to the number of students not meeting the Standard in Writing, the School is continuing to focus on raising achievement in Writing during 2017. There are 32 students identified as priority learners in this "subject" during 2017 in the Original and Montessori Strand. (These figures do not include ORS-funded children.)</p>			

Analysis of Variance Reporting



School Name:	Otari School	School Number:	3073
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Special Needs Students

Strategic Aim:	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)
Annual Aim:	Accelerate progress of students who have special needs.
Target:	Raise the achievement of 14 students who have been identified as having special needs.
Baseline Data:	<p>External funding for learning support was provided for 14 students in the Original and Montessori Strands. There are:</p> <ul style="list-style-type: none"> • 5 ORS-funded students • 1 student receiving HLN funding through the RTLB service • 1 student receiving Language Learning Intervention • 7 students who are receiving ESOL funding. <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>

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Strategies were developed in accordance with the students' individual education plans. Susan West, 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 that address the learning needs of students. These included communicative speech targets, fine and gross motor coordination goals, literacy and numeracy goals. For ORS and HLN students behavioural goals were a key focus of their IEPs.</p> <p>Technology, such as Storymaker, Book Creator, Lexia and Reading Eggs, was used to provide core intervention programmes to support student progress. Teachers' aides received some training in the use of these tools.</p> <p>With 2 ORS students and 3 other students with special needs transitioning to college in 2017, the SENCO, teachers, .1 specialist teachers and support staff worked closely with colleges to ensure smooth transition</p>	<p>ORS students made progress towards achieving their specific IEP learning goals. Students were provided with adapted learning programmes that enabled them to participate and contribute within their classroom and access the NZ curriculum.</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>Transition was successful for targeted Yr 8 students.</p> <p>The student receiving HLN funding (now ICS) received 1-1 support using the Rainbow Reading programme, which enabled him to make progress in reading.</p> <p>ESOL students made progress measured using the ELLS assessment framework.</p>	<p>The rate of student progress against IEP goals is impacted by many variables, including low attendance, availability of appropriate support staff and limited access to special needs professionals such as speech language therapists and occupational therapists.</p> <p>The school uses a significant amount of the Special Education Grant (SEG) to 'top up' the teachers' aide hours for ORS students, as the MOE funding is not adequate to ensure successful learning outcomes for these students. This bit may not be appropriate!</p> <p>Progress for ORS and HLN students is achieved through the combined efforts of the SENCO, teachers, .1 specialist teachers, teachers' aides 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 within the classroom has proved successful.</p>	<p>Continue to ensure special needs students 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.</p> <p>Further investigate ipad and laptop tools for learning. Purchase new resources as required.</p> <p>SENCO to coordinate with RTLB and MOE to make an ORS application for one Yr 3 student, currently receiving support through the High Health Needs service.</p> <p>SENCO to review ESOL assessment process to ensure individual learning goals are established and progress is effectively monitored and recorded.</p>

Implementation of appropriate technology has proved effective for some students.

Planning for next year:

SENCO to coordinate with RTLB and MOE to make an ORS application for one Yr 3 student, currently receiving support through the High Health Needs service.

SENCO to review ESOL assessment process to ensure individual learning goals are established and progress is effectively monitored and recorded.

STATEMENT OF RESOURCES

School roll and days open

The school roll at:	1 July 2017	1 July 2016	1 July 2015
	196	211	216

The School was open for 388 half days in 2017 (2016 – 382).

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 \$2,900,000 (effective 1 September 2015).

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-eight chromebooks, ten computers and fifteen I-pads, which all have e-mail/internet facilities. Students also have access to 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 2017 was 11.14 full-time teacher equivalents. This was made up of:

	2017	2016	2015
Principal U4	1	1	1
Deputy Principal	1	1	1
Assistant Principal	1	1	1
Full time Teachers	5	6	6

Part time Teachers	1.9	2.2	3
Reading Recovery	0.15	0.15	0.15
Beginning Teacher Release	0.1	0.1	0.2
Second year Teacher Release	-	0.1	0.1
Special Education Staffing	0.63	0.74	0.53
Classroom Release time	0.36	0.44	0.44

The Board also employed:

6 Teacher Aides - Special Needs	117.95 hours pw
1 Teacher Aide - ESOL	7 hours pw
0.15 Reading Recovery Teacher	
0.1 Classroom Support Teacher	
Kaiarahi I te Reo for the immersion strand	20 hours pw
Teacher Aide for the immersion strand	15 hours pw
Office Manager	40 hours pw
Library Assistant	5 hours pw
Caretaker	16 hours pw
Accounts Data Input person	1.25 hours pw

(These positions were funded from the operations grant)

Teacher Assistant for the Montessori strand 24.17 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.

OTARI SCHOOL

MEMBERS OF THE BOARD OF TRUSTEES 2017

<u>Name</u>	<u>Position</u>	<u>Occupation</u>	<u>How Position on Board Gained</u>	<u>Term Expires</u>
Catherine Thompson	Chairperson	Lawyer	Elected May 2016	May 2019
Natasha Kuka	Parent Rep	Policy Analyst	Elected May 2016	May 2019
Adrian Wagner	Parent Rep	Broadcaster	Elected May 2016	May 2019
Richard Ford	Parent Rep	Scientist	Elected May 2016	May 2019
Michael Mayne	Parent Rep	Manager	Elected May 2016	May 2019
Maria Borshevsky	Parent Rep	Analyst	Co-Opted May 2017	May 2016
Shani Leda	Staff	Teacher	Elected May 2016	May 2019
Clifford Wicks	Principal	Principal	Appointed July 2002	