

OTARI SCHOOL

2020

ANNUAL REPORT AND FINANCIAL STATEMENTS



SCHOOL NUMBER: 3073

OTARI SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number: 3073

Principal: Clifford Wicks

School Address: 167 Wilton Road, Wilton, Wellington 6012

School Postal Address: 167 Wilton Road, Wilton, Wellington 6012

School Phone: 04 475 3018

School Email: office@otari.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained		Term Expired/ Expires
Natasha Kuku	Chair Person	Re-Elected May 2019	Policy Analyst	May-22
Clifford Wicks	Principal	ex Officio - appointed July 2002		
Adrian Wagner	Parent Rep	Re-Elected May 2019	Broadcaster	May-22
Ngahuia Foreman	Parent Rep	Elected May 2019	Policy Analyst	May-22
Martin Vere-Jones	Parent Rep	Elected May 2019	Senior Business Consultant	May-22
John Capper	Parent Rep	Elected May 2019	Divisional Manager	May-22
Paul Retimanu	Parent Rep	Co-opted Apr 2019	Business Owner	May-22
Shani Leda	Staff Rep	Re-elected May 2019	Teacher	May-22

Accountant / Service Provider: Alison Dyer CA

OTARI SCHOOL

Annual Report - For the year ended 31 December 2020

Index

Page	Statement
	Financial Statements
<u>1</u>	Statement of Responsibility
<u>2</u>	Statement of Comprehensive Revenue and Expense
<u>3</u>	Statement of Changes in Net Assets/Equity
<u>4</u>	Statement of Financial Position
<u>5</u>	Statement of Cash Flows
<u>6 - 18</u>	Notes to the Financial Statements
	Other Information
	Analysis of Variance
	Kiwisport
	Performance Graphs
	Statement of Resources

Otari School

Statement of Responsibility

For the year ended 31 December 2020

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 2020 fairly reflects the financial position and operations of the school.


The School's 2020 financial statements are authorised for issue by the Board.

Natasha Kuka

Full Name of Board Chairperson

Clifford Wicks

Full Name of Principal


Signature of Board Chairperson


Signature of Principal

31/5/2021
Date:

31/5/2021
Date:

Otari School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Revenue				
Government Grants	2	2,002,189	1,795,102	1,805,158
Locally Raised Funds	3	127,587	103,482	158,358
Interest income		1,688	2,140	2,948
		<u>2,131,464</u>	<u>1,900,724</u>	<u>1,966,464</u>
Expenses				
Locally Raised Funds	3	27,090	24,607	43,650
Learning Resources	4	1,438,187	1,303,130	1,328,983
Administration	5	124,076	122,272	116,951
Finance		1,208	836	1,160
Property	6	477,874	463,644	439,425
Depreciation	7	28,630	31,353	29,441
Loss on Disposal of Property, Plant and Equipment		675	-	534
		<u>2,097,740</u>	<u>1,945,842</u>	<u>1,960,144</u>
Net Surplus / (Deficit) for the year		33,724	(45,118)	6,320
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>33,724</u>	<u>(45,118)</u>	<u>6,320</u>

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

Otari School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January		261,727	261,727	248,717
Total comprehensive revenue and expense for the year		33,724	(45,118)	6,320
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	6,690
Equity at 31 December	24	295,451	216,609	261,727
Retained Earnings		305,451	226,609	271,727
Reserves		(10,000)	(10,000)	(10,000)
Equity at 31 December		295,451	216,609	261,727

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

Otari School

Statement of Financial Position

As at 31 December 2020

		2020	2020	2019
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	8	111,637	24,302	225,582
Accounts Receivable	9	103,377	82,288	84,206
GST Receivable		14,450	-	-
Prepayments		8,152	8,500	8,402
Inventories	10	719	855	525
Investments	11	69,296	36,045	67,458
Funds held in Trust	17	-	-	1,181
Funds held for Capital Works Projects	18	15,021	-	-
		<u>322,652</u>	<u>151,990</u>	<u>387,354</u>
Current Liabilities				
GST Payable		-	4,941	5,160
Accounts Payable	13	123,524	93,000	193,146
Revenue Received in Advance	14	3,534	-	2,000
Provision for Cyclical Maintenance	15	-	-	70,000
Finance Lease Liability - Current Portion	16	8,372	6,078	6,465
Funds held for Capital Works Projects	18	6,000	-	40,032
		<u>141,430</u>	<u>104,019</u>	<u>316,803</u>
Working Capital Surplus/(Deficit)		181,222	47,971	70,551
Non-current Assets				
Property, Plant and Equipment	12	199,901	177,401	202,611
Funds held in Trust	17	106	(1,819)	-
		<u>200,007</u>	<u>175,582</u>	<u>202,611</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	73,316	4,921	3,334
Finance Lease Liability	16	12,462	2,023	8,101
		<u>85,778</u>	<u>6,944</u>	<u>11,435</u>
Net Assets		<u>295,451</u>	<u>216,609</u>	<u>261,727</u>
Equity	24	<u>295,451</u>	<u>216,609</u>	<u>261,727</u>

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

Otari School

Statement of Cash Flows

For the year ended 31 December 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
Cash flows from Operating Activities				
Government Grants		500,533	425,422	437,891
Locally Raised Funds		124,931	107,120	162,366
Goods and Services Tax (net)		(19,610)	(219)	14,022
Funds Administered on Behalf of Third Parties		1,075	3,000	(1,400)
Payments to Employees		(328,963)	(305,471)	(317,007)
Payments to Suppliers		(321,429)	(331,299)	(176,848)
Cyclical Maintenance Payments in the year		-	(80,000)	-
Interest Paid		(1,208)	(836)	(1,160)
Interest Received		1,944	2,230	3,431
Net cash from/(to) Operating Activities		(42,727)	(180,053)	121,295
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		(233)	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(14,810)	(6,143)	(22,287)
Purchase of Investments		(69,296)	31,413	33,445
Proceeds from Sale of Investments		67,458	-	-
Net cash from/(to) Investing Activities		(16,881)	25,270	11,158
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	6,690
Finance Lease Payments		(5,284)	(6,465)	(7,379)
Funds Held for Capital Works Projects		(49,053)	(40,032)	38,888
Net cash from/(to) Financing Activities		(54,337)	(46,497)	38,199
Net increase/(decrease) in cash and cash equivalents		(113,945)	(201,280)	170,652
Cash and cash equivalents at the beginning of the year	8	225,582	225,582	54,930
Cash and cash equivalents at the end of the year	8	111,637	24,302	225,582

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

Otari School

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

Otari School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. 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 2020 to 31 December 2020 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 and Training Act 2020 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.

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

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

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, 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) 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.

f) 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.

g) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

h) Inventories

Inventories are consumable items held for sale and comprised of stationery and hats. 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.

i) Investments

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

j) Property, Plant and Equipment

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

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

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

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	40 years
Furniture and equipment	5–15 years
Information and communication technology	4 years
Sports, grounds and cleaning equipment	5–15 years
Leased assets held under a Finance Lease	Term of Lease
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, and also annual leave earned, by non teaching staff, to, but not yet taken at, balance date.

o) Revenue Received in Advance

Revenue received in advance relates to fees received from [international, hostel students and grants received] (delete as appropriate) 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.

o) 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.

p) 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).

q) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, are categorised as 'financial assets measured at amortised cost' 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.

r) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

s) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board.

t) Services received in-kind

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

2. Government Grants

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	387,889	377,827	379,594
Teachers' Salaries Grants	1,111,868	990,787	1,013,548
Use of Land and Buildings Grants	393,322	378,893	353,719
Resource Teachers Learning and Behaviour Grants	2,755	807	1,611
Other MoE Grants	106,355	46,788	56,686
	<u>2,002,189</u>	<u>1,795,102</u>	<u>1,805,158</u>

Other MOE Grants total includes additional COVID-19 funding totalling \$10,711 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	67,808	57,006	74,623
Community Grants	12,834	9,576	12,191
Activities	18,013	16,780	19,548
Trading	360	320	1,028
Fundraising	17,398	10,000	41,499
Other Revenue	11,174	9,800	9,469
	<u>127,587</u>	<u>103,482</u>	<u>158,358</u>
Expenses			
Activities	19,079	19,257	23,670
Trading	122	350	1,105
Fundraising (Costs of Raising Funds)	7,889	5,000	18,875
	<u>27,090</u>	<u>24,607</u>	<u>43,650</u>
Surplus/ (Deficit) for the year Locally raised funds	<u><u>100,497</u></u>	<u><u>78,875</u></u>	<u><u>114,708</u></u>

(i) Donations include \$29,000 from the Wilton Montessori Education Trust, \$4,500 from the Otari After-School Care Trust, \$250 from the community preschool, \$500 from CBT and \$2,000 from St Luke's Church - Ark Fund. These donations have been used to supplement teaching support in the classroom, to assist families in need and to enhance the school environment. The Board acknowledges the generosity and assistance of these bodies.

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

(iii) Net fundraising includes \$3,700 from the sale of chocolate, \$1,800 from the sale of pizza, \$1,000 from sale of calendars, \$1,520 from the sale of face masks and \$2,800 from the hire of facilities.

4. Learning Resources

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Curricular	34,626	27,847	24,522
Equipment Repairs	3,668	4,570	4,405
Information and Communication Technology	23,654	27,403	23,061
Extra-Curricular Activities	1,169	4,475	4,487
Library Resources	1,920	1,945	2,207
Employee Benefits - Salaries	1,363,369	1,223,765	1,259,137
Staff Development	9,781	13,125	11,164
	<u>1,438,187</u>	<u>1,303,130</u>	<u>1,328,983</u>

5. Administration

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Audit Fee	6,884	6,620	6,684
Board of Trustees Fees	3,185	4,600	2,670
Board of Trustees Expenses	3,017	3,241	2,562
Communication	1,912	1,321	1,079
Consumables	11,360	12,464	10,393
Other	4,548	4,627	5,553
Employee Benefits - Salaries	74,339	70,399	70,609
Insurance	4,331	4,500	3,901
Service Providers, Contractors and Consultancy	14,500	14,500	13,500
	<u>124,076</u>	<u>122,272</u>	<u>116,951</u>

6. Property

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	12,145	12,337	13,834
Consultancy and Contract Services	29,362	29,700	28,995
Cyclical Maintenance Provision	(18)	11,587	11,667
Grounds	1,275	2,225	2,039
Heat, Light and Water	14,095	17,030	16,559
Rates	1,003	895	1,016
Repairs and Maintenance	22,470	8,650	7,895
Use of Land and Buildings	393,322	378,894	353,719
Security	4,220	2,326	3,701
	<u>477,874</u>	<u>463,644</u>	<u>439,425</u>

7. Depreciation

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Building Improvements - Crown	2,920	2,874	2,874
Furniture and Equipment	10,333	9,096	9,713
Information and Communication Technology	263	4,670	1,869
Sports, grounds and cleaning equipment	5,194	4,122	4,863
Leased Assets	7,129	6,973	7,134
Library Resources	2,791	3,618	2,988
	<u>28,630</u>	<u>31,353</u>	<u>29,441</u>

8. Cash and Cash Equivalents

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Cash on Hand	302	25	5
Bank Current Account	5,254	10,000	4,876
Bank Call Account	106,081	14,277	220,701
	<u>111,637</u>	<u>24,302</u>	<u>225,582</u>

Of the \$111,637 Cash and Cash Equivalents, \$6,000 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.

9. Accounts Receivable

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Receivables	9,982	3,688	9,326
Interest Receivable	434	600	690
Teacher Salaries Grant Receivable	92,961	78,000	74,190
	<u>103,377</u>	<u>82,288</u>	<u>84,206</u>
Receivables from Exchange Transactions	10,416	4,288	10,016
Receivables from Non-Exchange Transactions	92,961	78,000	74,190
	<u>103,377</u>	<u>82,288</u>	<u>84,206</u>

10. Inventories

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Stationery	121	345	163
School Uniforms	598	510	362
	<u>719</u>	<u>855</u>	<u>525</u>

11. Investments

The School's investment activities are classified as follows:

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	69,296	36,045	67,458
Total Investments	69,296	36,045	67,458

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2020						
Building Improvements	67,204	760	-		(2,920)	65,044
Furniture and Equipment	64,729	6,989	(12)		(10,333)	61,373
Information and Communication Technology	698	1		-	(263)	436
Sports, grounds and cleaning equipment	33,467	3,662	-		(5,194)	31,935
Leased Assets	14,782	13,229	-		(7,129)	20,882
Library Resources	21,731	1,955	(664)		(2,791)	20,231
Balance at 31 December 2020	202,611	26,596	(676)	-	(28,630)	199,901

The net carrying value of equipment held under a finance lease is \$20,882 (2019: \$14,782)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2020			
Building Improvements	117,714	(52,670)	65,044
Furniture and Equipment	179,363	(117,990)	61,373
Information and Communication Technology	42,472	(42,036)	436
Sports, grounds and cleaning equipment	105,894	(73,959)	31,935
Leased Assets	32,470	(11,588)	20,882
Library Resources	48,789	(28,558)	20,231
Balance at 31 December 2020	526,702	(326,801)	199,901

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2019						
Building Improvements	70,078				(2,874)	67,204
Furniture and Equipment	63,555	10,887			(9,713)	64,729
Information and Communication Technology	1,762	805			(1,869)	698
Sports, grounds and cleaning equipment	30,183	8,147			(4,863)	33,467
Leased Assets	8,822	13,094			(7,134)	14,782
Library Resources	22,805	2,448	(534)		(2,988)	21,731
Balance at 31 December 2019	197,205	35,381	(534)	-	(29,441)	202,611

The net carrying value of equipment held under a finance lease is \$14,782 (2018: \$8,822)

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2019			
Building Improvements	117,880	(50,676)	67,204
Furniture and Equipment	173,085	(108,356)	64,729
Information and Communication Technology	42,472	(41,774)	698
Sports, grounds and cleaning equipment	102,622	(69,155)	33,467
Leased Assets	20,918	(6,136)	14,782
Library Resources	49,174	(27,443)	21,731
Balance at 31 December 2019	506,151	(303,540)	202,611

13. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	18,897	8,000	106,236
Accruals	7,695	2,000	5,626
Employee Entitlements - Salaries	94,315	78,000	79,499
Employee Entitlements - Leave Accrual	2,617	5,000	1,785
	123,524	93,000	193,146
Payables for Exchange Transactions	26,592	10,000	111,862
Payables for Non-exchange Transactions - Other	96,932	83,000	81,284
	123,524	93,000	193,146

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Grants in Advance - Ministry of Education	3,534	-	-
Other	-	-	2,000
	3,534	-	2,000

15. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	73,334	73,334	61,667
Increase/ (decrease) to the Provision During the Year	(18)	11,587	11,667
Use of the Provision During the Year	-	(80,000)	-
Provision at the End of the Year	73,316	4,921	73,334
Cyclical Maintenance - Current	-	-	70,000
Cyclical Maintenance - Term	73,316	4,921	3,334
	73,316	4,921	73,334

16. Finance Lease Liability

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	10,060	6,078	7,496
Later than One Year and no Later than Five Years	14,249	2,023	8,657
	<u>24,309</u>	<u>8,101</u>	<u>16,153</u>

17. Funds held in Trust

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	-	-	(1,181)
Funds Held in Trust on Behalf of Third Parties - Non-current	(106)	1,819	-
	<u>(106)</u>	<u>1,819</u>	<u>(1,181)</u>

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

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:

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Classroom Block Upgrade	<i>in progress</i>	40,032	36,418	(91,471)	-	(15,021)
Astroturf	<i>in progress</i>	-	120,000	(114,000)	-	6,000
Totals		<u>40,032</u>	<u>156,418</u>	<u>(205,471)</u>	<u>-</u>	<u>(9,021)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Due from the Ministry of Education

6,000
15,021

(9,021)

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Classroom Block Upgrade	<i>in progress</i>	1,144	558,643	(519,755)	-	40,032
Totals		<u>1,144</u>	<u>558,643</u>	<u>(519,755)</u>	<u>-</u>	<u>40,032</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 one family member employed by the School during the year. The principal's wife, Johanne Wicks, was employed as a classroom teacher and library manager.

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.

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	3,524	2,930
Full-time equivalent members	0.10	0.10
<i>Leadership Team</i>		
Remuneration	403,608	420,642
Full-time equivalent members	4	5
Total key management personnel remuneration	407,132	423,572
Total full-time equivalent personnel	4.10	5.10

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 1

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	130 - 140
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	2020 FTE Number	2019 FTE Number
100 - 110	2.00	0.00
	2.00	0.00

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 as follows:

	2020 Actual	2019 Actual
Total	-	-
Number of People	-	-

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 2020. 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 \$7,221. We will record the amount as income in the 2021 financial year. There are no contingent liabilities (except as noted below) as at 31 December 2020 (Contingent assets and liabilities at 31 December 2019: \$1,088).

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's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2020, a contingent liability for the school may exist.

23. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has entered into contract agreements for capital works as follows:

(a) \$674,297 commitment to have blocks B and C upgraded and Blocks A, B and C roofing and spouting replaced as agent for the Ministry of Education. This project is fully funded by the Ministry and \$635,591 has been received of which \$651,242 has been spent on it to balance date. The project has been approved by the Ministry; and

(b) \$120,000 contract to have new astroturf laid on the school field as agent for the Ministry of Education. This project is fully funded by the Ministry and \$120,000 has been received of which \$114,000 has been spent on the project to balance date. This project has been approved by the Ministry;

(Capital commitments at 31 December 2019: \$674,297)

(b) Operating Commitments

As at 31 December 2020 the Board has entered into the following contracts:

(a) operating leases of computers and information technology equipment

	2020 Actual \$	2019 Actual \$
No later than One Year	17,143	20,027
Later than One Year and No Later than Five Years	6,775	21,698
	<u>23,918</u>	<u>41,725</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:

Financial assets measured at amortised cost

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Cash and Cash Equivalents	111,637	24,302	225,582
Receivables	103,377	82,288	84,206
Investments - Term Deposits	69,296	36,045	67,458
Total Financial assets measured at amortised cost	<u>284,310</u>	<u>142,635</u>	<u>377,246</u>

Financial liabilities measured at amortised cost

Payables	123,524	93,000	193,146
Finance Leases	20,834	8,101	14,566
Total Financial Liabilities Measured at Amortised Cost	<u>144,358</u>	<u>101,101</u>	<u>207,712</u>

26. Events After Balance Date

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

Independent auditor's report

To the readers of the financial statements of Otari School for the year ended 31 December 2020

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 Markhams 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 18, which comprise the statement of financial position as at 31 December 2020, 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 2020, 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 2021. 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 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 is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board 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's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of 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.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board 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.

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 22 to 40, but does not include the financial statements, and our auditor's report thereon.

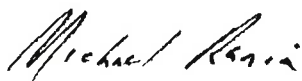
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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: *International 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 Markhams Wellington Audit**
On behalf of the Auditor-General | Wellington, New Zealand

Analysis of Variance Reporting



School Name:	OTARI	School Number:	3073
ANALYSIS OF VARIANCE FOR ENGLISH MEDIUM STUDENTS			

Strategic Aim:	<p>Improve outcomes for all students, particularly Māori and Pasifika, children from low socio-economic homes and children with additional learning needs. Accelerate progress of students performing 'below' expectations. (As per the Ministry of Education's 2012 <i>Statement of Intent for 2012-2017</i>)</p> <ol style="list-style-type: none"> 1. Raise the achievement of Māori students in the English Medium strands in Reading, Writing and Mathematics. 2. Raise the achievement of Pasifika students in the English Medium strands in Reading, Writing and mathematics. 3. Raise the achievement of boys in literacy/te reo matatini. 4. Raise the achievement of girls in mathematics/pāngarau. 5. Raise the achievement of students who have additional learning needs
Annual Aims for English Medium Students:	<ol style="list-style-type: none"> 1. Accelerate the progress of identified students in Literacy so that they achieve more than 1 years progress in relation to the curriculum expectations. 2. Accelerate the progress of identified students in Mathematics so that they achieve more than 1 years progress in relation to the curriculum expectations.
Targets for English Medium Students	<p>LITERACY: From the group of priority learners 10 target students have been identified for accelerated achievement so that they make more than 1 year's progress in relation to the curriculum expectations in literacy.</p> <p>MATHEMATICS: From the group of priority learners 6 target students have been identified for accelerated achievement so that they make more than 1 year's progress in relation to the curriculum expectations in Mathematics.</p>

Baseline Data for English Medium Students

2020 Baseline Data for English Medium students (excludes MoE funded learning support students)

Reading and Writing Priority Learners

Student Achievement Data indicated there were 18 students from years 1 to 8 entering 2020 who were not achieving at expectation in relation to the New Zealand Curriculum levels for **both Reading and Writing**. This group of priority learners was made up of 8 boys and 10 girls, of whom 5 are Māori students. Of these students 17 had been assessed as "below" and 1 as "well below."

Reading:

Student achievement Data indicated there were 5 Year 1 to 4 students, 2 boys and 3 girls, entering 2020 that were not achieving at expectation for **reading only**. One of these students is Māori. All students were identified as "below expectation."

Writing:

There were 9 students who were not achieving at expectation for **writing only**. Within this group are 5 boys and 3 girls, 4 Māori students and 2 Pacific Peoples' students. All students are identified as "below expectation."

Preface:

On the 25th of March the school was closed as the country went into lockdown due to the Covid-19 Pandemic. Most children did not return to school until 8 weeks later with a few other students staying away for longer. Children also faced changes in routine, grouping, work conditions and environment. All of this, along with a whole raft of new priorities for teachers and schools meant our target students missed at least an entire term of the planned intervention. While we still endeavoured to cater for these target students, other needs in relation to health and well-being for them (and for many others) were prioritised. This must be considered when discussing progress in relation to academic goals that were originally established within an expectation that they would be addressed over 4 terms of regular schooling.

Clifford Wicks (Principal)

Actions	Outcomes	Evaluation
<p>Reading and Writing</p> <p>Teachers met within strands and syndicates during the first two weeks of Term One to discuss identified students and decided how best to allocate and utilise the available teaching support and resources for formulating a learning improvement plan.</p> <p>The planned strategies that were employed for some of the year included one or more of the following:</p> <ul style="list-style-type: none">extra, regular small group tuitionteacher's aide supportapplication of the Lexia programmeadaptation of the Writing and Mathematics programmes'Fonetik' remedial spelling intervention tuition	<p>In relation to the academic targets set, 2 of the 10 children are now writing at expectation in writing and 1 is now reading at expectation. All other students have been recorded as having made progress toward the target.</p> <p>I have summarised comments from teachers that (i) identify helpful strategies and programmes that impacted positively on the achievement of learning goals</p> <p>(ii) identify the challenges that impacted negatively on the achievement of learning goals</p> <p>(i) Positive impacts:</p> <ul style="list-style-type: none">Regular weekly guided reading in a small group with specific foci and shared experiences	<p>Most of these children ended the year having made progress despite these challenges, and were enjoying school.</p> <p>Despite the lockdown and related covid 19 impacts these children continued to be taught by teachers who had deep knowledge of their needs and who had fostered effective and enduring relationships with whānau.</p> <p>Teachers will determine the most effective means of addressing the needs of all students who are priority learners, including those 2020 target students who are still working below expectation. Ongoing monitoring will occur and progress will be documented.</p>

<p>one-to-one tuition, including SPELD, Reading Recovery and numeracy tuition</p> <p>Use of computer based programmes, e.g., "Maths Buddy."</p> <p>Regular updates about identified students were still a feature of strand and syndicate meetings, despite less focus on the academic goals due to children varying needs during and after lockdown.</p>	<ul style="list-style-type: none"> • Daily writing modelled, shared and independent • Enjoyment and motivation through attending twice weekly writing group. • Gains from being taught by a private tutor as well as a moderated classroom programme and the effective liaison between parents, teacher and tutor • Access to a device for writing instead of handwriting. • Identification of specific learning issue (dyslexia) and effective response to this resulting in change of attitude and self-belief and increasing progress. • Effective liaison with community groups and whānau to help provide needs for struggling families. <p>(ii) Negative Impacts</p> <ul style="list-style-type: none"> • Anxiety due to lockdown • Serious absenteeism following the end of lockdown. • During lockdown, lack of access to devices, which though ordered, were not delivered until school went to L3 and could provide a device. • Family struggles associated with lockdown and with dysfunction and poverty. • Up to a term without any face to face teaching or extra teaching support.
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Planning for next year:

The target children ended the year engaged in their learning. The plan for 2021 in relation to these students is to continue the planned strategies and programmes from 2020. The Board has been provided with an increased staffing component which can be utilised to more effectively cater for these children and other target students. How this is done will be established through focussed strand discussions that take place at the beginning of the term. The Learning Improvement Plan will document aims and the related, ongoing monitoring. The Educa platform will be used to keep track of progress of all priority learners.

Clifford Wicks

24/02/2021

Analysis of Variance Reporting



School Name:	OTARI	School Number:	3073
ANALYSIS OF VARIANCE FOR MĀORI MEDIUM STUDENTS			
Strategic Aim:	<p>Improve outcomes for all students, particularly Māori and Pasifika, children from low socio-economic homes and children with additional learning needs. Accelerate progress of students performing 'below' expectations. (As per the Ministry of Education's 2012 <i>Statement of Intent for 2012-2017</i>)</p> <ol style="list-style-type: none"> 1. Raise the achievement of Māori students in the English Medium strands in Reading, Writing and Mathematics. 2. Raise the achievement of Pasifika students in the English Medium strands in Reading, Writing and mathematics. 3. Raise the achievement of boys in literacy/te reo matatini. 4. Raise the achievement of girls in mathematics/pāngarau. 5. Raise the achievement of students who have additional learning needs 		
Annual Aims for Māori Medium Students:	<ol style="list-style-type: none"> 1. Accelerate the progress of identified students in Te Reo Matatini (literacy) so that they achieve more than 1 years progress in relation to the curriculum expectations. 2. Accelerate the progress of identified students in Pāngarau (mathematics) so that they achieve more than 1 years progress in relation to the curriculum expectations. 		
Targets for Māori Medium Students	<p>TE REO MATATINI: From the group of priority learners accelerate the achievement of 8 priority learners so that they make more than 1 years progress in relation to te Marautanga o Aotearoa in at least one identified area of Te Reo Matatini.</p> <p>PĀNGARAU: From the group of priority learners 2 target students have been identified for accelerated achievement so that they make more than 1 year's progress in relation to the curriculum expectations in Pāngarau.</p>		

Te Reo Matatini (Literacy)

Overall Teacher Judgements were made in relation to the levels of Te Marautanga, based on class work and formal literacy assessment

Achievement data showed that there are 15 ākonga entering 2020 who had not met expectations in at least one learning area of Te Reo Matatini. This data showed that there were 6 ngā tama and 9 ngā kotiro in total:

- 4 children in Kōrero, Pānui and Tuhituhi
- 3 children in Kōrero and Tuhituhi
- 1 child in Pānui and Tuhituhi
- 5 children in Tuhituhi only
- 1 child in Pānui only
- 1 child in Kōrero only

Pāngarau (Mathematics)

Overall Teacher Judgements were made in relation to the levels of Te Marautanga, based on class work and formal mathematics assessments.

Achievement data shows that there are 4 ākonga entering 2020 who have not met expectations in Pāngarau. There are 3 ngā kotiro and 1 tama.

Preface:

On the 25th of March the school was closed as the country went into lockdown due to the Covid-19 Pandemic. Most children did not return to school until 8 weeks later with a few other students staying away for longer. Children also faced changes in routine, grouping, work conditions and environment. All of this, along with a whole raft of new priorities for teachers and schools meant our target students missed at least an entire term of the planned intervention. While we still endeavoured to cater for these target students, other needs in relation to health and well-being for them (and for many others) were prioritised. This must be considered when discussing progress in relation to academic goals that were originally established within an expectation that they would be addressed over 4 terms of regular schooling.

Clifford Wicks (Principal)

Outcomes		
Evaluation		
Actions		
Te Reo Matatini		
Ngā Kaiako met within the Immersion strand during the first two weeks of Term One to discuss identified ākonga and decided how best to allocate and utilise the available teaching support and resources for formulating a learning improvement plan.		
The planned strategies that were employed for some of the year included one or more of the following: extra, regular small group tuition teacher's aide support adaptation of the Reo Matatini and Pāngarau programmes Extra Numeracy tuition Use of computer based programmes, e.g., "Maths Buddy."		
Regular updates about identified ākonga		

were still a feature of strand and syndicate meetings, despite less focus on the academic goals due to ngā tamariki's varying needs during and after lockdown.

- Regular, 1-1 and small group, targeted teaching by extra support teacher had the greatest impact on progress in all areas.
- Targeted te reo Māori lessons from Kaiarahi i te reo.
- Daily reading just before school started with strong support from home.
- Regular practice that saw a shift in attitude and confidence.
- Enjoyment and motivation through attending small writing group taught by Principal.
- 1-1 and small group reading 4 times a week increasing progress 1 year in 3 terms.
- Planned, modelled writing.
- Small group work with elements of fun and sharing of ideas making tuituhi more enjoyable.
- Use of a device to support writing.
- Effective liaison with community groups and whānau to help provide needs for struggling families.

(ii) Negative Impacts

- Anxiety due to lockdown
- Absenteeism following lock down and irregular attendance throughout the year.
- Lack of foundational te reo Māori
- During lockdown, lack of access to devices, which though ordered, were not delivered until school went to L3 and could provide a device.
- Up to a term without any face to face teaching or extra teaching support.

	<ul style="list-style-type: none"> • A classroom teacher whose ill health meant children were frequently taught by relievers, with eventual resignation of the teacher resulting in a complete review of students' attainment and their needs A new plan for meeting was successfully implemented by Kaiako employed for the last 15 weeks of the year. 	
<p>Planning for next year:</p> <p>The tamariki ended the year engaged in their learning. The plan for 2021 in relation to these target students is to continue and enhance the planned strategies and programmes from 2020. The board has been allocated a significant increase in staffing which will benefit the Immersion strand with at least the equivalent of another full-time teacher component. This will be utilised to effectively cater for these tamariki and other target akonga. How this is done will be established through focussed strand discussions that take place at the beginning of the term 1. The Learning Improvement Plan will document aims and the related, ongoing monitoring.</p>		

Clifford Wicks

24/02/2021

Analysis of Variance Reporting



School Name	OTARI	School Number	3073
<p>Externally Funded Learning Support Students – Students who have additional learning needs</p> <p>Achievement aims:</p> <p>Aims for learning support students are individualised and based on their particular learning needs. The learning support register and <i>Learning Improvement Plan</i> document the relevant information that pertains to each learning support student.</p> <p>In 2020 external funding for learning support was provided for 18 children throughout the school. There were:</p> <ul style="list-style-type: none"> • 4 ORS-funded students • 8 students receiving ESOL funding • 4 students receiving RTLB funding for short term intervention programmes • 2 students receiving Comms/SLT funding <p>There were 3 additional students who received RTLB support (but no funding).</p> <p>Baseline data for each student is 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> <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.</p> <p>Progress indicators were in relation to the established goals for each child. Staff meet once a term to discuss all special needs students and update their progress. The SENCO tracks progress of students and this information is included when reporting to staff, principal and board on the learning support students.</p>			



Report on progress of Learning Support Students in relation to the Learning Aims of students

Preface:

On the 25th of March the school was closed as the country went into lockdown due to the Covid-19 Pandemic. Most children did not return to school until 8 weeks later with a few other students staying away for longer. Children also faced changes in routine, grouping, work conditions and environment. All of this, along with a whole raft of new priorities for teachers and schools meant our Learning Support Students missed at least an entire term of school-based education, including the planned programmes utilising funded support. While educators still endeavoured to cater for these students along with their whānau, other needs in relation to health and well-being were prioritised. On return to school our learning support students' needs had to be re-assessed in light of the term of missed regular support and intervention. There were students whose needs had changed due to the intervening months in lockdown. All of this must be considered when discussing progress in relation to aims that were originally established within an expectation that they would be addressed over 4 terms of regular schooling.

Clifford Wicks (Principal), Susan West (SENCO)

Actions	Outcomes	Evaluation
<p>Support of ORS students facilitated – significant extra supervision put in place for 2 students at risk of escaping school</p> <p>Application to Ministry for new fencing for safety of these 2 ORS students</p>	<p>ORS students supported to engage with NZ Curriculum/Marautanga and to be included in class/school programmes</p> <p>Ministry will fund fencing improvements in term 1 2021</p>	
<p>Identification of eligible students and applications for ESOL funding, February and July</p>	<p>8 students received funding for terms 1 and 2</p> <p>8 students received funding for terms 3 and 4</p>	<p>All students made measurable progress as recorded in their ELLP profiles</p>
<p>RFAs (referrals for assistance) to RTLB service for individual students causing concern academically and/or behaviourally</p>	<p>4 students received short term programmes to address delays in writing</p> <p>2 students received short term intervention programmes to address delays in speech development</p> <p>2 students received support to address behavioural challenges</p>	<p>RTLB intervention goals achieved for 6 of 8 students</p> <p>Referrals required for ongoing support for 4 students</p>
<p>3 applications for ICS for students with significant learning needs were submitted to the Ministry in July</p>	<p>2 students will receive ICS funding for teacher aide support (5hrs per week term time) in 2021</p> <p>1 application was unsuccessful</p>	<p>Reapply in 2021 for ICS for unsuccessful student</p>
<p>SENCO facilitated transition meetings for new students receiving Early Intervention support – engagement with agencies, whanau, kaiako; teacher visits to Early Childhood centres to observe students</p>	<p>In term 1 2021, 1 student will start in Immersion strand and 2 students will start in the Original strand – RTLB support will be engaged with all 3 students (RFAs pending)</p>	
<p>Termly staff meetings to review and update Learning Support Register</p>	<p>Students needing additional support are identified and applications made for funding where appropriate</p>	

Planning for next year:

SENCO will liaise with new Ministry ORS students Lead Teacher to determine use of additional Covid funding for 4 students, and organise IEPs for terms 1 and 4.

A number of students with dyslexia have been identified. Therefore, a major focus for the Original Strand and Montessori Strand teachers in 2021 is to become familiar with the Ministry resources on Dyslexia and upskill their teaching practice through targeted PLD. This may include visits to schools that have successful programmes in place. The SENCO will work with teachers to establish a register of children with dyslexia and support them to develop appropriate intervention programmes and measures for tracking student progress. Resources to support programmes will be purchased as appropriate.

In 2021 two students will start LLJ (Language Learning Intervention) programmes. This will require SENCO liaising with ministry SLT, training for classroom teachers and teacher aides and ongoing monitoring and evaluation.

The SENCO will apply for ESOL funding to support 3 new eligible students in early March, and reapply for 6 students from 2020. The second application for funding is in August 2021.

The SENCO will liaise with external agencies, whānau and staff to facilitate ongoing programmes of support.

Learning Support Register will be regularly reviewed and updated – termly review meetings

Susan West

SENCO/Deputy Principal

24/02/2021

Otari School

KiwiSport Grant

For the year ended 31 December 2020

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

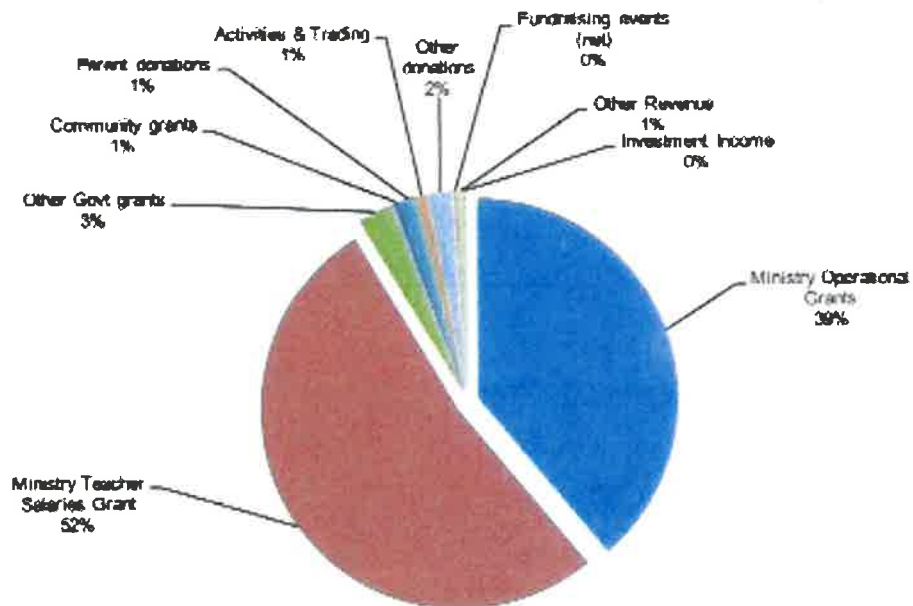
In 2020, the school has used this funding (\$3,123 excluding GST) to increase student participation in organised sport by providing the following:

1. Transport to/from gymnastics for Year 1 and 2 children in Term 3
2. Transport to hockey, netball, cricket, cross country and athletics tournaments
3. Purchase of netball uniform and balls
4. To support the release of teaching staff to organise schoolwide sport events,
eg cross country

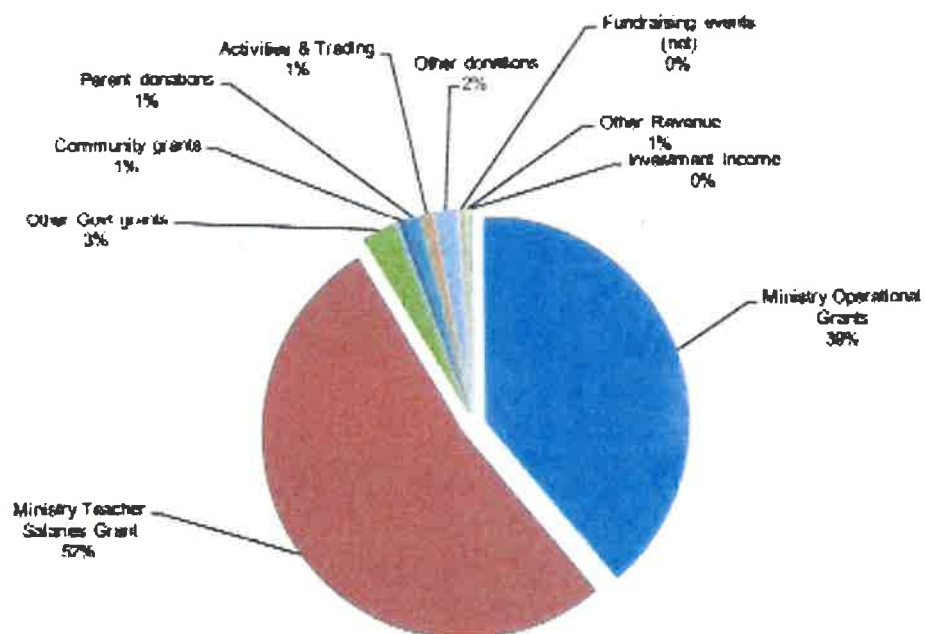
Performance graphs

Comparing 2020 to 2019

2020 Otari School Operating Income \$2,123,575

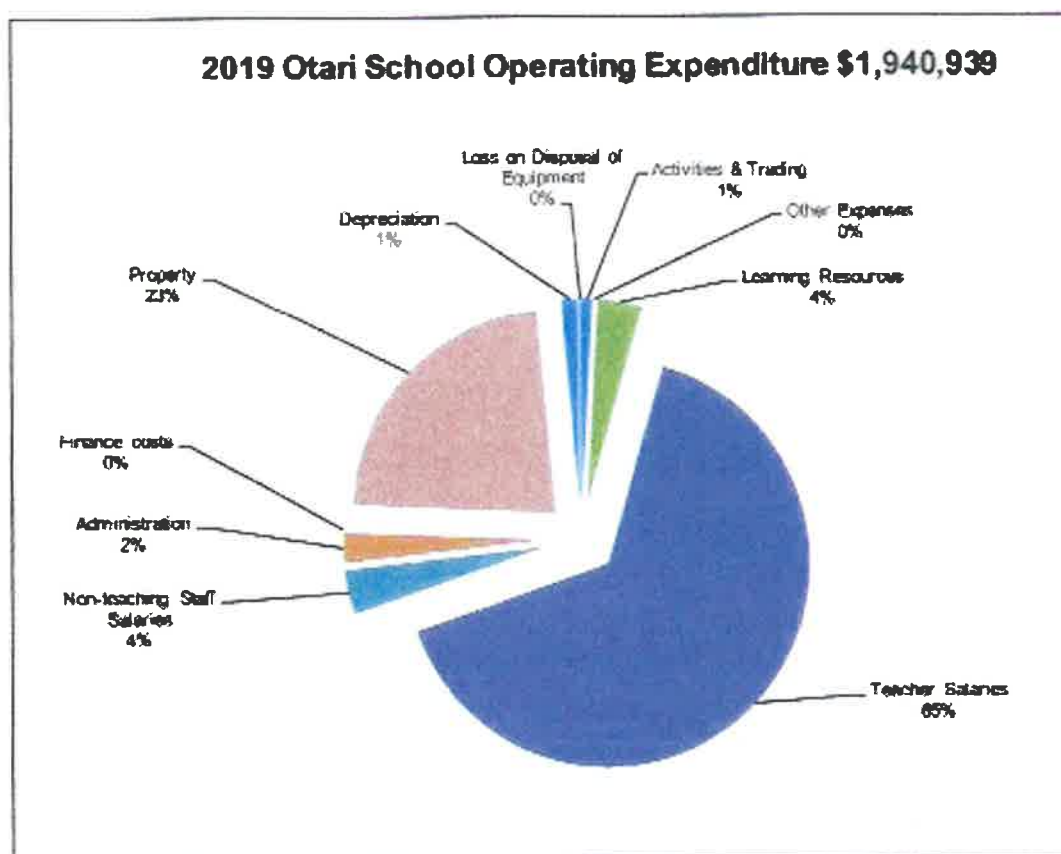
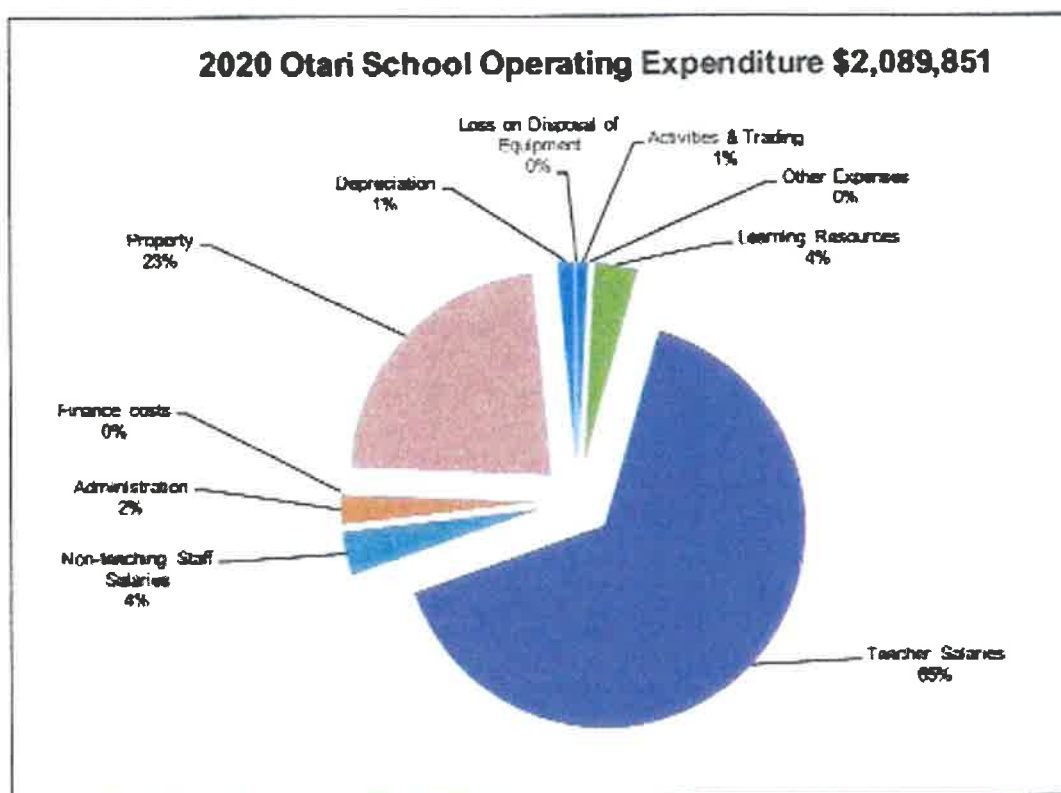


2019 Otari School Operating Income \$1,947,589



Performance graphs

Comparing 2020 to 2019



Otari School

STATEMENT OF RESOURCES

For the year ended 31 December 2020

School roll and days open

The school roll at:	1 July 2020	1 July 2019	1 July 2018
	216	212	211

The School was open for 380 half days in 2018 (2019 – 390).

Physical Resources

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

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

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

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

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

The School has a range of sports and musical equipment.

Human Resources

The approved staffing entitlement for 2020 was 12.76 full-time teacher equivalents. This was made up of:

	2020	2019	2018
Principal U4	1	1	1
Deputy Principal	1	1	1
Assistant Principal	1	1	1
Full time Teachers	4	3	4
Part time Teachers	4.6	6.26	3.7
Reading Recovery	0.2	0.2	0.35
Beginning Teacher Release	-	-	0.1
Second year Teacher Release	0.1	-	-
Special Education Staffing	0.42	0.42	0.63
Classroom Release time	0.44	0.44	0.4

The Board also employed:

4 Teacher Aides - Special Needs	83 hours pw
2 Teacher Aides - ESOL	9.5 hours pw
0.2 Reading Recovery Teacher	
Kaiarahi I te Reo for the immersion strand	25 hours pw
Teacher Aide for the immersion strand	20 hours pw
Office Manager	40 hours pw
Library Assistant	5 hours pw
Caretaker	20 hours pw

(These positions were funded from the operations grant)

Teacher Assistant for the Montessori strand 25 hours pw

(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.