

# OTARI SCHOOL

## 2021

### ANNUAL REPORT AND FINANCIAL STATEMENTS



SCHOOL NUMBER: 3073

# OTARI SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### School Directory

**Ministry Number:** 3073  
**Principal:** Clifford Wicks  
**School Address:** 166 Wilton Road, Wilton, Wellington 6012  
**School Postal Address:** 166 Wilton Road, Wilton, Wellington 6012  
**School Phone:** 19999 -9021  
**School Email:** [office@otari.school.nz](mailto:office@otari.school.nz)

#### Members of the Board

Name	Position	How Position Gained		Term Expired /Expires
Natasha Kuka	Presiding Member	Re-Elected May 2019	Policy Analyst	Oct-22
Clifford Wicks	Principal ex Officio	Appointed July 2002		
Adrian Wagner	Parent Representative	Re-Elected May 2019 Resigned December 2021	Broadcaster	Dec-21
Ngahuia Foreman	Parent Representative Finance Committee	Elected May 2019 Resigned January 2021	Policy Analyst	Jan-21
Martin Vere-Jones	Parent Representative Property Committee	Elected May 2019 Resigned December 2021	Senior Business Consultant	Dec-21
John Capper	Parent Representative	Elected May 2019 Resigned January 2021	Divisonal Manager	Jan-21
Paul Retimanu	Parent Representative Property Committee	Co-opted Apr 2019 Resigned January 2021	Business Owner	Jan-21
Antony Dixon	Parent Representative	Elected Apr 2021	Chief Executive	Oct-22
Miriam Eagle	Parent Representative Property Committee	Elected Apr 2021	Policy Anaist	Oct-22
Christopher Chainey	Parent Representative Finance Committee	Elected Apr 2021	Chartered Accountant	Dec-22
Shani Leda	Staff Representative Finance Committee	Re-elected May 2019	Teacher	Oct-22

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

# OTARI SCHOOL

Annual Report - For the year ended 31 December 2021

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# Otari School

## Statement of Responsibility

For the year ended 31 December 2021

The Board 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 2021 fairly reflects the financial position and operations of the school.

Natasha Kuka

Full Name of Presiding Member



Signature of Presiding Member

Date: 31/5/2022

Clifford Wicks

Full Name of Principal



Signature of Principal

Date: 31. 5. 2022

# Otari School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Revenue</b>				
Government Grants	2	2,108,597	2,238,480	2,002,189
Locally Raised Funds	3	171,214	109,990	127,589
Interest Income		1,014	1,610	1,687
		<u>2,280,825</u>	<u>2,350,080</u>	<u>2,131,465</u>
<b>Expenses</b>				
Locally Raised Funds	3	31,022	24,755	27,092
Learning Resources	4	1,678,552	1,701,841	1,438,182
Administration	5	140,456	133,032	124,078
Finance		1,710	1,100	1,208
Property	6	379,757	470,744	477,874
Depreciation	11	31,457	29,316	28,632
Loss on Disposal of Property, Plant and Equipment		472	-	676
		<u>2,263,426</u>	<u>2,360,788</u>	<u>2,097,742</u>
<b>Net Surplus / (Deficit) for the year</b>		<b>17,399</b>	<b>(10,708)</b>	<b>33,723</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b><u>17,399</u></b>	<b><u>(10,708)</u></b>	<b><u>33,723</u></b>

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 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Equity at 1 January</b>		295,450	292,695	261,727
Total comprehensive revenue and expense for the year		17,399	(10,708)	33,723
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		6,063	-	-
<b>Equity at 31 December</b>		318,912	281,987	295,450
Retained Earnings		308,912	271,987	285,450
Reserves		10,000	10,000	10,000
<b>Equity at 31 December</b>		318,912	281,987	295,450

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 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	171,846	101,533	111,636
Accounts Receivable	8	106,288	100,500	103,378
GST Receivable		2,951	12,619	14,450
Prepayments		11,121	8,000	8,152
Inventories	9	371	1,049	719
Investments	10	105,089	14,383	69,296
		<u>397,666</u>	<u>238,084</u>	<u>307,631</u>
<b>Current Liabilities</b>				
Accounts Payable	12	123,983	105,000	123,525
Revenue Received in Advance	13	12,322	-	3,534
Finance Lease Liability	15	6,642	5,741	8,372
Funds held for Capital Works Projects	17	19,999	-	(9,021)
		<u>162,946</u>	<u>110,741</u>	<u>126,410</u>
<b>Working Capital Surplus/(Deficit)</b>		234,720	127,343	181,221
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	186,615	166,271	199,901
Funds held in Trust	16	-	-	106
		<u>186,615</u>	<u>166,271</u>	<u>200,007</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	88,517	7,698	73,316
Finance Lease Liability	15	11,155	3,523	12,462
Funds held in Trust	16	2,751	406	-
		<u>102,423</u>	<u>11,627</u>	<u>85,778</u>
<b>Net Assets</b>		<u>318,912</u>	<u>281,987</u>	<u>295,450</u>
<b>Equity</b>		<u>318,912</u>	<u>281,987</u>	<u>295,450</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 2021

	Note	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		537,034	490,460	500,533
Locally Raised Funds		176,778	109,973	124,931
Funds Administered on Behalf of Third Parties				
Goods and Services Tax (net)		11,499	1,831	(19,610)
Payments to Employees		(367,843)	(345,256)	(328,963)
Payments to Suppliers		(276,973)	(324,745)	(321,429)
Interest Paid		(1,710)	(1,100)	(1,208)
Interest Received		958	1,544	1,944
<b>Net cash from/(to) Operating Activities</b>		<b>79,743</b>	<b>(67,293)</b>	<b>(43,802)</b>
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		14	-	(233)
Purchase of Property Plant & Equipment (and Intangibles)		(15,680)	(7,411)	(14,810)
Purchase of Investments		(35,793)	54,913	(69,296)
Proceeds from Sale of Investments		-	-	67,458
<b>Net cash from/(to) Investing Activities</b>		<b>(51,459)</b>	<b>47,502</b>	<b>(16,881)</b>
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		6,063	-	
Finance Lease Payments		(6,014)	155	(5,284)
Painting contract payments		-	-	
Loans Received/ Repayment of Loans		-	-	
Funds Administered on Behalf of Third Parties		31,877	9,533	(47,978)
<b>Net cash from/(to) Financing Activities</b>		<b>31,926</b>	<b>9,688</b>	<b>(53,262)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>60,210</b>	<b>(10,103)</b>	<b>(113,945)</b>
Cash and cash equivalents at the beginning of the year	7	111,636	111,636	225,581
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>171,846</b>	<b>101,533</b>	<b>111,636</b>

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

The above 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 2021

#### 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 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 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

###### *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 14.

###### *Useful lives of property, plant and equipment*

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

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

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

#### **Classification of leases**

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

#### **Recognition of grants**

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

### **c) Revenue Recognition**

#### **Government Grants**

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

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

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

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. 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. 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 revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

#### **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) 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.

### **e) 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.

### **f) 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.

### **g) Inventories**

Inventories are consumable items held for sale and comprised 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.

### **h) 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.

### **i) 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
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

### **j) 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.

### **k) 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.

### **l) Employee Entitlements**

#### *Short-term employee entitlements*

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide 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, by non teaching staff, to but not yet taken at balance date.

### **m) Revenue Received in Advance**

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

**n) 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.

**o) Provision for Cyclical Maintenance**

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

**p) Financial Instruments**

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

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting. 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.

**q) 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.

**r) Budget Figures**

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

**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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Operational Grants	429,814	396,130	429,516
Teachers' Salaries Grants	1,293,081	1,355,259	1,111,868
Use of Land and Buildings Grants	280,990	386,472	393,322
Other MoE Grants	104,712	100,619	67,483
	<u>2,108,597</u>	<u>2,238,480</u>	<u>2,002,189</u>

Other MOE Grants total includes additional COVID-19 funding totalling \$8,449 for the year ended 31 December 2021 (2020: \$10,711)

## 3. Locally Raised Funds

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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
<b>Revenue</b>			
Donations & Bequests	73,510	60,980	67,808
Curriculum related Activities - Purchase of goods and services	22,249	16,780	18,014
Trading	529	170	360
Fundraising & Community Grants	64,349	20,060	30,232
Other Revenue	10,577	12,000	11,175
	<u>171,214</u>	<u>109,990</u>	<u>127,589</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	24,078	19,555	19,081
Trading	500	200	122
Fundraising and Community Grant Costs	6,444	5,000	7,889
	<u>31,022</u>	<u>24,755</u>	<u>27,092</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>140,192</u>	<u>85,235</u>	<u>100,497</u>

Donations include \$30,000 from the Wilton Montessori Education Trust, \$7,000 from the Otari After-School Care Trust, \$250 from the community preschool and \$500 from CBT. 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.

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

Net fundraising includes \$4,600 from real estate sponsorship (Chris Day), \$3,225 from the sale of chocolate, \$1,150 from sale of calendars, \$825 from lunch commission and \$5,700 from the hire of facilities.

#### 4. Learning Resources

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Curricular	57,716	36,545	35,792
Equipment Repairs	3,011	5,196	3,667
Information and Communication Technology	18,907	27,338	23,654
Library Resources	1,925	1,945	1,921
Employee Benefits - Salaries	1,584,715	1,617,692	1,363,367
Staff Development	12,278	13,125	9,781
	<u>1,678,552</u>	<u>1,701,841</u>	<u>1,438,182</u>

#### 5. Administration

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Audit Fee	7,093	6,620	6,885
Board Fees	3,559	4,600	3,185
Board Expenses	2,322	2,075	3,017
Communication	1,544	1,480	1,912
Consumables	13,881	12,861	11,361
Other	5,896	5,042	4,549
Employee Benefits - Salaries	84,846	79,654	74,338
Insurance	5,287	5,200	4,331
Service Providers, Contractors and Consultancy	16,028	15,500	14,500
	<u>140,456</u>	<u>133,032</u>	<u>124,078</u>

#### 6. Property

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	11,424	13,067	12,144
Consultancy and Contract Services	31,143	29,400	29,363
Cyclical Maintenance Provision	15,201	11,587	(18)
Grounds	897	2,275	1,275
Heat, Light and Water	13,031	14,731	14,094
Rates	1,099	1,080	1,003
Repairs and Maintenance	23,185	9,500	22,471
Use of Land and Buildings	280,990	386,472	393,322
Security	2,787	2,632	4,220
	<u>379,757</u>	<u>470,744</u>	<u>477,874</u>

The use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

## 7. Cash and Cash Equivalents

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Bank Accounts	171,846	101,533	111,636
Cash and cash equivalents for Statement of Cash Flows	<u>171,846</u>	<u>101,533</u>	<u>111,636</u>

Of the \$171,846 Cash and Cash Equivalents, \$20,000 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of Learning Support Property Modifications funding for property modifications to support students with learning support needs. The funds are required to be spent in 2021 on school boundary fencing.

Of the \$171,846 Cash and Cash Equivalents, \$12,325 of unspent grant funding is held by the School. This funding is subject to restrictions which specify how the grant is required to be spent. If these requirements are not met, the funds will need to be returned.

## 8. Accounts Receivable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Receivables	6,419	10,000	9,983
Receivables from the Ministry of Education	4,280	-	-
Interest Receivable	490	500	434
Teacher Salaries Grant Receivable	95,099	90,000	92,961
	<u>106,288</u>	<u>100,500</u>	<u>103,378</u>
Receivables from Exchange Transactions	6,909	10,500	10,417
Receivables from Non-Exchange Transactions	99,379	90,000	92,961
	<u>106,288</u>	<u>100,500</u>	<u>103,378</u>

## 9. Inventories

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Stationery	118	301	121
School Uniforms	253	748	598
	<u>371</u>	<u>1,049</u>	<u>719</u>

## 10. Investments

The School's investment activities are classified as follows:

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	105,089	14,383	69,296
Total Investments	<u>105,089</u>	<u>14,383</u>	<u>69,296</u>

## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Building Improvements	65,044				(2,924)	62,120
Furniture and Equipment	93,308	9,928	(227)		(16,306)	86,703
Information and Communication Technology	436				(202)	234
Leased Assets	20,882	6,162	-		(9,318)	17,726
Library Resources	20,231	2,550	(242)		(2,707)	19,832
<b>Balance at 31 December 2021</b>	<b>199,901</b>	<b>18,640</b>	<b>(469)</b>	<b>-</b>	<b>(31,457)</b>	<b>186,615</b>

The net carrying value of equipment held under a finance lease is **\$17,726 (2020: \$20,882)**

	2021	2021	2021	2020	2020	2020
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	117,714	(55,594)	62,120	117,714	(52,670)	65,044
Furniture and Equipment	286,726	(200,023)	86,703	285,257	(191,949)	93,308
Information and Communication Technology	42,472	(42,238)	234	42,472	(42,036)	436
Leased Assets	35,447	(17,721)	17,726	32,470	(11,588)	20,882
Library Resources	50,584	(30,752)	19,832	48,789	(28,558)	20,231
<b>Balance at 31 December</b>	<b>532,943</b>	<b>(346,328)</b>	<b>186,615</b>	<b>526,702</b>	<b>(326,801)</b>	<b>199,901</b>

## 12. Accounts Payable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Creditors	6,864	10,000	18,897
Accruals	9,411	3,000	7,695
Employee Entitlements - Salaries	105,020	90,000	94,316
Employee Entitlements - Leave Accrual	2,688	2,000	2,617
	<b>123,983</b>	<b>105,000</b>	<b>123,525</b>
Payables for Exchange Transactions	16,275	13,000	26,592
Payables for Non-exchange Transactions - Other	107,708	92,000	96,933
	<b>123,983</b>	<b>105,000</b>	<b>123,525</b>

The carrying value of payables approximates their fair value.

### 13. Revenue Received in Advance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	10,322	-	3,534
Grants in Advance - Ministry of Education	-	-	-
Other revenue in Advance	2,000	-	-
	<u>12,322</u>	<u>-</u>	<u>3,534</u>

### 14. Provision for Cyclical Maintenance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Provision at the Start of the Year	73,316	73,316	73,334
Increase/ (decrease) to the Provision During the Year	15,201	11,587	(18)
Use of the Provision During the Year	-	(77,205)	-
Provision at the End of the Year	<u>88,517</u>	<u>7,698</u>	<u>73,316</u>
Cyclical Maintenance - Term	88,517	7,698	73,316
	<u>88,517</u>	<u>7,698</u>	<u>73,316</u>

### 15. 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:

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
No Later than One Year	7,935	6,241	10,060
Later than One Year and no Later than Five Years	12,509	3,823	14,249
Future Finance Charges	(2,647)	(800)	(3,475)
	<u>17,797</u>	<u>9,264</u>	<u>20,834</u>
<b>Represented by</b>			
Finance lease liability - Current	6,642	5,741	8,372
Finance lease liability - Term	11,155	3,523	12,462
	<u>17,797</u>	<u>9,264</u>	<u>20,834</u>

### 16. Funds held in Trust

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Non-current	2,751	406	(106)
	<u>2,751</u>	<u>406</u>	<u>(106)</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.

## 17. Funds Held for Capital Works Projects

2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Classroom Block Upgrade - Project ID 205100	(15,021)	24,830	(9,164)		645
SIPs funding - Astroturf	6,000		(6,000)		-
SIPs funding - re-matting of junior playground	-	26,916	(26,916)		-
LSM funding - fencing	-	21,484	-		21,484
modifications - Project ID 227051					
5YA - AMS combined Block D - ILE	-	-	(2,130)		(2,130)
classroom upgrade - Project ID 231884					
<b>Totals</b>	<b>(9,021)</b>	<b>73,230</b>	<b>(44,210)</b>	<b>-</b>	<b>19,999</b>

### Represented by:

Funds Held on Behalf of the Ministry of Education	22,129
Funds Due from the Ministry of Education	(2,130)
	<u>19,999</u>

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

## 18. Related Party Transactions

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

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

The principal had two family members employed by the School during the year. The principal's wife, Johanne Wicks, was employed as a classroom teacher and received 2 management units - 1 for senior syndicate leadership and 1 for the library. The principal's daughter, Isabella Wicks, was also employed as a reliever in Terms 1 & 2.

## 19. Remuneration

### Key management personnel compensation

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

	<b>2021</b>	<b>2020</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>
<i>Board Members</i>		
Remuneration	3,119	3,524
<i>Leadership Team</i>		
Remuneration	466,011	403,608
Full-time equivalent members	4.48	4
<b>Total key management personnel remuneration</b>	<b>469,130</b>	<b>407,132</b>

There are 7 members of the Board excluding the Principal. The Board held 8 full meetings of the Board in the year. The Board also has Finance (3 members) that meets monthly, Property (3 members) that meets about twice a term and Personnel (3 members) that meets as required.

### Principal 1

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

	<b>2021</b>	<b>2020</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$000</b>	<b>\$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 -150	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:

<b>Remuneration</b>	<b>2021</b>	<b>2020</b>
<b>\$000</b>	<b>FTE Number</b>	<b>FTE Number</b>
100 - 110	1.00	2.00
	<b>1.00</b>	<b>2.00</b>

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

## 20. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, 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:

	<b>2021</b>	<b>2020</b>
	<b>Actual</b>	<b>Actual</b>
Total	-	-
Number of People	-	-

## 21. Contingencies

There is a contingent asset for possible repayment from the Ministry of Education for under spending the school's banking staffing entitlement during 2021. 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 \$2,229. We will record the amount as income in the 2022 financial year. There are no contingent liabilities (except as noted below) as at 31 December 2021 (Contingent assets and liabilities at 31 December 2020: \$7,221).

### Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of boards, 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. 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 2021, a contingent liability for the school may exist.

## 22. Commitments

### (a) Capital Commitments

As at 31 December 2021 the Board has entered into contract agreements for capital works as follows:

(a) \$27,760 contract to have Learning Support property modifications (fencing) made as agent for the Ministry of Education. This project is fully funded by the Ministry and \$21,484 has been received of which \$0 has been spent on it to balance date. The project has been approved by the Ministry

(Capital commitments at 31 December 2020: \$794,297)

### (b) Operating Commitments

As at 31 December 2021 the Board has entered into the following contracts:

(a) operating leases of computers and information technology equipment

	2021 Actual	2020 Actual
	\$	\$
No later than One Year	5,488	17,143
Later than One Year and No Later than Five Years	2,158	6,775
	7,646	23,918

## 23. 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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Cash and Cash Equivalents	171,846	101,533	111,636
Receivables	106,288	100,500	103,378
Investments - Term Deposits	105,089	14,383	69,296
Total Financial assets measured at amortised cost	383,223	216,416	284,310

### Financial liabilities measured at amortised cost

Payables	123,983	105,000	123,525
Finance Leases	17,797	9,264	20,834
Total Financial Liabilities Measured at Amortised Cost	141,780	114,264	144,359

## **24. Events After Balance Date**

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

## **25. Comparatives**

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

## **26. COVID 19 Pandemic on going implications**

### **Impact of Covid-19**

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2.

Towards the end of June 2021, the Wellington region was placed into alert level 2 for one week.

Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later. While Auckland has remained in alert level 3 for a prolonged period of time the Northland and Waikato regions have also returned to alert level 3 restrictions during this period.

### **Impact on operations**

Schools have been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alert level 4 and 3. Schools continue to receive funding from the Te Tāhuhu o te Mātauranga | Ministry to Education, even while closed.

However, the ongoing interruptions resulting from the moves in alert levels have impacted schools in various ways which potentially will negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the ongoing impacts of the COVID-19 alert level changes.

### **Increased Remote learning additional costs**

Under alert levels 4 and 3 ensuring that students have the ability to undertake remote or distance learning often incurs additional costs in the supply of materials and devices to students to enable alternative methods of curriculum delivery.

## Analysis of Variance Reporting 2022

<b>School Name:</b>	Otari	<b>School Number:</b>	3073
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### Overarching Strategic Goal

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.

### Student Achievement Goals 2021

The following student achievement goals are for students within the group of Priority Learners (below expectation) who are identified as Target Students, expected to make more than a year's progress in one year.

#### English Medium:

1. **Reading:** Accelerate the achievement of 6 target students to make more than 1 year's progress in a year and be working at expectation by the end of 2021.
2. **Writing:** Accelerate the achievement of 11 target students to make more than 1 year's progress in a year and be working at expectation by the end of 2021.
3. **Mathematics:** Accelerate the achievement of 6 target students to make more than 1 year's progress in a year and be working at expectation by the end of 2021.

#### Māori Medium:

1. **Te Reo Matatini:** Accelerate the achievement of 8 target students to make more than 1 year's progress in a year and be working at expectation by the end of 2021.

#### Additional Learning Needs:

1. Raise the achievement of students with additional learning needs through working towards specific individualised goals.

#### Baseline Data:

The data from which the English Medium and Māori Medium goals were derived was the end of year 2020 Overall Teacher Judgements in relation to The New Zealand Curriculum and Te Maruatanga o Aotearoa. These judgements were based on observation, class assessments and school wide standardised testing.

Learning support goals were established through consultation with teachers, learning support personnel and whānau.

## Actions and Outcomes for Reading

### English Medium

#### Actions:

Establishing expectations of learning and behaviour was key for one of the students before real progress could be made. RTLB supported the classroom teacher in this. The student was provided with Reading Recovery intervention.

Reading Recovery was also provided for another student. All other students received extra support through reading volunteers and through the classroom programmes and more frequent teaching. Students also engaged with the Reading Eggs online platform.

The students were provided with hard packs during the lockdown and the opportunity for tuition via zoom.

#### Outcomes:

One student left during the year. The remaining 5 students were all assessed as achieving *at expectation* in relation to the New Zealand Curriculum at the end of the year.

#### Effectiveness of actions and reasons for outcome variance:

Addressing behaviour for one student was ongoing with significant change occurring that helped increase engagement and enthusiasm for reading. Reading Recovery was key to the success of this student and another student. Despite the variance in engagement in online learning, the implementation of effective strategies within small group teaching through the class reading programmes successfully contributed to the raised achievement in reading for these students. Extra staffing was a significant factor in achieving the successful outcome, especially for children in the year 1 and 2 class who had two teachers for the morning programme.

Regular recording of progress provided the principal with updates about each child and meant teachers were reflecting on the student's needs. There was also opportunity for collegial support as updates about each child were shared.

The engagement of one child was very limited during the lockdown period, however overall, the lockdown did not impact progress in reading the way it did for writing as children were provided with plenty of reading material. Unfortunately, covid restrictions limited the amount of time students could have with reading volunteers, although extra part-time staffing during the week mitigated this somewhat.

#### Future planning:

Students will continue to be monitored closely and teachers will continue to deliver high quality reading programmes. Reading volunteers will resume once the school is operating without covid-19 restrictions. Reading Recovery continues with two teachers delivering lessons for 4 children.

## Actions and Outcomes for Writing

### English Medium

#### Actions:

Writing was mainly catered for through the class programme, however one student did receive an extra weekly writing lesson in a small group. Teachers monitored progress and set writing goals for the students throughout the year.

#### Outcomes:

By the end of the year there were only 8 students still at Otari School out of the original 11 identified for support. Of those 8, 3 are now writing at expectation. The other 5 students made varying rates of progress, recorded in the teacher's priority learning updates.

#### Effectiveness of actions and reasons for outcome variance:

Reading Recovery combined with a rich writing programme and some extra writing support contributed to the raising of achievement for one student. The other two students were already on a trajectory of improvement in this area and the writing programme within classrooms likely continued this. Integrating writing with social studies and the arts, with an emphasis on publishing quality writing was a particular focus. One class created a shared chapter book. A focus on different texts helped reinforce the need to vary writing formats and closer work on paragraphing was also a necessary development focus for senior students.

One of the students responded well to "brain breaks" before writing, however will need continued support in this area as further assessment has revealed specific issues. For another student who remained below expectation there was still significant progress as her control of the surface features of writing greatly improved, complexity of structure and development of vocabulary increased and enjoyment of writing was well established. A senior student still below expectation in this area is now "just below", but requires further support to develop independence in both drafting and editing.

Other students not at expectation are reluctant to write and unfortunately did not engage over the lockdown period with the writing opportunities provided. While overall skill in literacy did increase, it is only through consistent support these students would have made the gains that were expected. The interruption to this support worked against the success of the planned outcomes.

#### Future Planning:

A school-wide focus on lifting writing achievement is planned for 2022. For the children who were target students last year and for all students, consistent writing, regular teacher modelling and more opportunities for bringing writing to publication are key focuses. All students will be monitored throughout the year and those who were still not at expectation in term 1 2022 will be priority learners and therefore documentation of progress will continue.

## Actions and Outcomes for Mathematics

### English Medium

#### Actions:

Extra teaching support within rooms was provided for the primary class teacher. This was the main means of support for these students. Providing each child with a more competent "maths buddy" was a strategy that was implemented. Students also had concepts reinforced through the online *Mathletics* platform. ESOL teaching included tuition to develop mathematical language and understanding.

#### Outcomes:

Two of the students left Otari School. Of the remaining 4, all were assessed as *at expectation* by the end of 2021.

#### Effectiveness of actions and reasons for outcome variance:

The extra teaching support enabled the primary class teacher to spend more time with students teaching and reinforcing maths concepts in a small group setting. This small group work meant teachers could spend longer with individual students and keep them for extra tuition when the rest of the group had been sent off to work. The ability to spend longer to reinforce concepts with an individual child is key for embedding understanding in mathematics for those students who take longer to process. To illustrate this, I have included a portion of an update a teacher wrote about one of the target students:

*"...will often elect to stay on the mat for extra help when most of the rest of the class has been sent off. Place value has been a challenge for him, although he is able to apply new maths concepts and rules when reinforced with him and shows retention of maths strategies when applied in a similar way again."*

Also highlighted was the impact of ESOL support that helped develop understanding of mathematical language. Two students benefited from this.

The introduction of a "Maths Buddy" proved to be a positive factor in supporting target students. Teachers recorded the children enjoyed working with a buddy.

#### Future Planning:

Teachers will continue to utilise strategies to ensure the progress is maintained. There are students who achieved at expectation but will still need a bit of extra support and time.

To further support other children who are achieving below expectation in maths the school is employing a part time teacher to teach small groups two mornings a week throughout 2022.

## Actions and Outcomes for Te Reo Matatini

### Māori Medium

#### Actions:

Within the three-classroom strand there were 4 fulltime kaiako, another part-time kaiako, a teaching assistant and the full time kaiarahi i te reo. The strand used extra personnel to target small groups of tamariki. Providing programme consistency after a previously tumultuous year, kaiako were able to spend more time with individuals to address pānui and tuhituhi gaps.

Integrating literacy, senior children benefited from tuition delivered by the Kaiarahi i te reo that involved a focus on kōrero development as well as pānui and tuhituhi.

The year 3 and 4 target students had daily small group mahi from two Kaiako.

#### Outcomes:

The graph below shows each area of Te Reo Matatini and the related outcomes:

STUDENT	Learning Area	2021 OTJ	Progress	2022 OTJ
Year 2 tama	Pānui and Tuhituhi	Below	Good	At, At
Year 2 tama	Pānui and Tuhituhi	Below	Good	At, At
Year 4 tama	Tuhituhi	Below	Very good	At
Year 4 Kotiro	Tuhituhi	Below	Good	At
Year 4 Kotiro	Tuhituhi	Below	Good	At
Year 4 Kotiro	Tuhituhi	Below	Good	At
Y7 Tama	Pānui, Tuhituhi	Below	Good	At, At
Y 8 Kotiro	Pānui, Tuhituhi, Kōrero	Below	Very good	At, At, At

#### Effectiveness of actions and reasons for outcome variance:

Significant extra teaching support within rooms enabled the primary class kaiako to spend more time with ākonga teaching children, focussing on Pānui and Tuhituhi. Providing programme consistency after a previously tumultuous year, kaiako were able to spend more time with individuals to address reading and writing gaps. Integrating literacy, senior children benefited from tuition delivered by the Kaiarahi i te reo which involved a focus on kōrero development as well as pānui and tuhituhi.

The year 3 and 4 target kaiako reported that having an extra teacher in the room every day made the greatest difference to the achievement of tamariki. It provided them with consistent, small group teaching in both pānuil and tuhituhi.

There were also target ākonga who engaged with see-saw and published mahi online.

#### Future Planning:

Priority ākonga in each learning area have been identified. The strand leader and principal have reviewed assessment tools and a new year long assessment schedule is to be implemented with the kaiako. Tuhituhi assessment tools, including profiles developed a few years ago will be re-implemented and used consistently.

#### Future Planning continued -

Hine Te Tana, literacy advisor, is going to continue to work with kaiako as she has done over the past few years. Her work has been invaluable.

## Actions and Outcomes for Te Reo Matatini

For identified priority learners, consistency in programming, delivery of teaching and effective literacy support will be key factors for achieving positive outcomes. The Immersion Strand has begun the year cohesive and motivated. They have a shared understanding of revised assessment expectations and knowledge of the tools to use. They are well set up to deliver teaching that continues to foster the knowledge, skills and attitudes needed for akōnga to maintain good progress throughout the year.



Clifford Wicks  
Principal

March 7, 2022

## Actions and Outcomes for Students with Additional Learning Needs

### English Medium

#### Actions:

**ORS:** Teacher aide support, adapted curriculum programmes and IEPs were provided for three students who received ORS funding for terms 1-4. Additional ORS Covid-19 funding was used to pay for extra teacher aide hours in term 1 to support students transitioning into new classes and re-engaging with learning programmes after the covid disruptions in 2020.

**ICS:** One student received In Class Support in 2021. This student received 5 hours of teacher aide support per week.

Three applications for In-Class Support (ICS) were made in July for 2022. Confirmation was received in October that two applications were successful. These children will each receive 5 hours teacher aide support in 2022.

**LLI:** Three students received MOE funding for Language Learning Intervention (LLI) for terms 2 and 3. Classroom teachers and teacher aides were released to participate in LLI workshops to develop and update goals.

**ESOL:** Applications for ESOL funding were made in February and July and resulted in 10 students receiving support for terms 1 and 2, and 11 students for terms 3 and 4. Additionally, the school funded another student not eligible for support. Three teacher aides implemented ESOL support programmes across 5 classes.

**Communication:** One student received MOE funding for a teacher aide to support Communication for terms 1-4.

**OT, Kimi Ora:** One student received support from an Occupational Therapist through Kimi Ora Disability Service, terms 2 and 4. Some teacher aide time was provided to implement OT activities in class time.

**RTLB (Resource Teacher for Learning and Behaviour):** referrals were made for 6 students and short term intervention programmes implemented. In 4 cases, additional teacher aide hours were provided to enable these.

**RTLIT:** Referrals were made for 2 students for Resource Teacher of Literacy support (RTLit) in July. Confirmation of acceptance onto the programme was received in December and intervention programmes will be implemented in 2022.

#### Other actions:

New Wilton Road boundary fencing and safety gate were installed in response to an application made in 2020 for emergency safety funding for ORS students at risk of leaving school grounds.

The school supported parent funded external provider therapies - one student attended Riding for the Disabled during class time, two students received Music Therapy.

The Special Education Grant for 2021 was allocated to provide teacher aide hours for learners with additional learning needs, including ESOL students who did not qualify for MOE funding, supplementing RTLB interventions, topping up the shortfall of funding for ORS students.

#### Outcomes:

The interventions provided enabled students to make progress towards identified goals, to engage with the curriculum and to participate in their classroom. The progress of all students receiving MOE and SEG funded teacher aide support was monitored against individual learning goals identified through IEPs, LLI workshops, and classroom assessments. Most students made expected progress towards meeting these goals, although the impact of Covid-19 disruption was noted in every case.

(Individual progress is recorded in teacher records and reported to whānau through the IEP process, school reports and meetings).

Teachers were supported to increase their expertise identifying, teaching and assessing learners with additional needs. Teachers became more familiar with available resources, including making and purchasing new resources.

Additional teacher aide funding enabled one ORS student to be supervised for the entire school day.

## Actions and Outcomes for Students with Additional Learning Needs

### Effectiveness of actions and reasons for ultimate success:

Many of these therapies were effective because we were able to provide consistent high quality teacher a support, and appropriate spaces for therapy. We also had a high level of parental support and engagement.

We provided consistent and high-quality teacher aide support. Our teacher aides met termly to share best practice and focus on an area for development. In 2021 this PLD included digital platforms and online programmes to support learners, and strategies for engagement with distance learning (during Covid lockdowns).

Teacher aides continued to provide some learning support via Zoom lessons during Covid disruptions for most students, but not all were able to access this.

There was no MOE lead teacher to support teachers with ORS students for over a term.

### Future Planning:

Applications for In-Class Support (ICS) for 2022 were submitted in July 2021. Two applications were successful, one was not. The SENCO will reapply for the two students receiving this support in 2022 for 2023, the student who missed out, and any other applications requested by teachers for students who meet the criteria.

The allocation of teacher aide support for students with identified additional learning needs will be reviewed termly and adjusted as necessary. The SENCO will meet twice termly with TAs. Teacher aides and all staff will receive updated training in student restraint procedures as per MOE guidelines and school policy.

Decisions about the allocation of the Special Education Grant for 2023 will be made by the Principal and SENCO in consultation with staff and whānau in term 4.

A new model of RTLB liaison will start in 2022 with the Immersion strand leader and SENCO working together to identify students in the Immersion strand for referral.

## Actions and Outcomes for Ākonga with Additional Learning Needs

### Māori Medium

#### Actions:

**ORS:** teacher aide support, an adapted curriculum programme and IEP hui were provided for one student who received ORS funding for terms 1-4. Additional ORS Covid-19 funding was used to pay for extra teacher aide hours in terms 1 and 2 (see previous note)

**ICS:** One student received In-Class Support in 2021. This student received 5 hours of teacher aide support per week. A referral to RTLB in term 1 provided additional support for the kaiako of this student to develop IEP goals and a learning programme overview.

Another application for In Class Support (ICS) for this student was submitted in July. Confirmation was received in October that this application was successful. This child will again receive 5 hours of teacher aide support in 2022.

**LLI:** teacher aide support was provided to implement programmes for two students receiving MOE Language Learning Intervention funding

**OT, Kimi Ora:** Two students received Occupational Therapy through Kimi Ora (terms 2 and 4) and some teacher aide time was used to support this therapy.

**RTLB Māori:** an application was made to implement a Lego Therapy programme with a group of learners and this was carried out during terms 2 and 3. Specifically targeted MOE funding from 2020 was used to

## Actions and Outcomes for Ākonga with Additional Learning Needs

purchase Lego material and pay for teacher PLD.  
individual referrals were made for 5 students, however, only 2 of these students were picked up.

### Outcomes:

The interventions provided enabled students to make progress towards identified goals, to engage with the curriculum and to participate in their classroom. The progress of all students receiving MOE and SEG funded teacher aide support was monitored against individual learning goals identified through IEPs, LLI workshops, and classroom assessments. Most students made expected progress towards meeting these goals, although the impact of Covid-19 disruption was noted in every case. Individual progress was recorded in teacher records and reported to whānau through the IEP process, school reports and meetings.

Teachers were supported to increase their expertise identifying, teaching and assessing learners with additional needs. Teachers became more familiar with available resources, including making and purchasing new resources. Extra teacher aide hours funded by the school enabled one ORS student to be safely supervised for the entire school day.

### Effectiveness of actions and reasons for outcome variance:

A lack of available RTLB Māori meant several students identified for support missed out. The Lego Therapy programme was cut short but the intention is to resume this in 2022.

Changes of kaiako within the strand meant some students experienced additional transitions and new kaiako had to take time to build relationships with students.

There were also unexpected changes to MOE personnel which reduced the level of support kaiako received with challenging students.

The ORS student was able to participate with their class and was safely contained within the school grounds.

### Future Planning:

The Immersion Strand leader will work with kaiako to identify student needs, apply for, and implement appropriate intervention programmes. The SENCO will support this process. A new model of Strand Leader responsibility for RTLB Māori referrals will be implemented.

All kaiako will participate in further training in Lego Therapy and start to implement this within classes as an intervention to develop social communication and engagement.



Susan West  
SENCO

March 16, 2022

## **Otari School**

### **KiwiSport Grant**

For the year ended 31 December 2021

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

In 2021, the school received \$3,017 of funding (2020: \$3,123) to increase student participation in organised sport by providing the following:

1. Ball based fundamental sports skills sessions for junior classes in Term 3
2. Membership of local area primary sport organisation for schoolwide participation in local sport tournaments
3. To support the release of teaching staff to organise schoolwide sport events, eg cross country

# Independent auditor's report

## To the readers of the financial statements of Otari School for the year ended 31 December 2021

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 4 to 20, which comprise the statement of financial position as at 31 December 2021, 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 2021, 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 2022. 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 2021, 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 21 to 30, 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