

# OPOHO SCHOOL

## FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 DECEMBER 2017**

School Address:	96 Signal Hill Road, Opoho, Dunedin 9010
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Ministry Number:	3790

# OPOHO SCHOOL

Financial Statements - For the year ended 31 December 2017

## Index

<b>Page</b>	<b>Statement</b>
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 10	Statement of Accounting Policies
11- 18	Notes to the Financial Statements

# Opoho School

## Statement of Responsibility

For the year ended 31 December 2017

The Board of Trustees accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2017 fairly reflects the financial position and operations of the school.

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

Otto Hyink

Full Name of Board Chairperson



Signature of Board Chairperson

16/5/2018

Date:

Jennifer Margaret Clarke

Full Name of Principal



Signature of Principal

16/5/2018

Date:

## Opoho School

**Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2017

		2017	2017	2016
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Revenue</b>				
Government Grants	2	1,065,678	1,008,547	1,058,588
Locally Raised Funds	3	79,685	30,700	79,116
Interest Earned		18,660	10,000	13,068
International Students	4	5,191	-	-
		<u>1,169,214</u>	<u>1,049,247</u>	<u>1,150,772</u>
<b>Expenses</b>				
Locally Raised Funds	3	55,947	30,300	71,907
Learning Resources	5	729,417	684,990	781,822
Administration	6	61,859	66,900	71,710
Finance		1,046	-	-
Property	7	211,984	212,188	196,830
Depreciation	8	20,776	25,000	27,066
Loss on Disposal of Property, Plant and Equipment		1,343	-	-
		<u>1,082,372</u>	<u>1,019,378</u>	<u>1,149,335</u>
<b>Net Surplus / (Deficit) for the year</b>		<b>86,842</b>	<b>29,869</b>	<b>1,437</b>
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u><u>86,842</u></u>	<u><u>29,869</u></u>	<u><u>1,437</u></u>

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



**Opoho School**  
**Statement of Changes in Net Assets/Equity**  
 For the year ended 31 December 2017

	Actual 2017 \$	Budget (Unaudited) 2017 \$	Actual 2016 \$
<b>Balance at 1 January</b>	404,287	267,785	402,850
Total comprehensive revenue and expense for the year	86,842	29,869	1,437
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	3,605	-	-
<b>Equity at 31 December</b>	494,734	297,654	404,287
Retained Earnings	494,734	297,654	404,287
Reserves	-	-	-
<b>Equity at 31 December</b>	494,734	297,654	404,287

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



## Opoho School Statement of Financial Position

As at 31 December 2017

		2017	2017	2016
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	9	53,108	297,654	267,785
Accounts Receivable	10	56,136	-	50,604
GST Receivable		951	-	299
Prepayments		1,691	-	-
Inventories	11	391	-	349
Investments	12	616,052	-	324,856
		<u>728,329</u>	<u>297,654</u>	<u>643,893</u>
<b>Current Liabilities</b>				
Accounts Payable	14	52,115	-	45,160
Revenue Received in Advance	15	2,949	-	7,946
Provision for Cyclical Maintenance	16	55,125	-	-
Finance Lease Liability - Current Portion	17	8,941	-	9,041
Funds held for Capital Works Projects	18	178,709	-	195,593
		<u>297,839</u>	<u>-</u>	<u>257,740</u>
<b>Working Capital Surplus/(Deficit)</b>		430,490	297,654	386,153
<b>Non-current Assets</b>				
Property, Plant and Equipment	13	91,404	-	85,155
		<u>91,404</u>	<u>-</u>	<u>85,155</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	16	10,500	-	56,250
Finance Lease Liability	17	16,660	-	10,771
		<u>27,160</u>	<u>-</u>	<u>67,021</u>
<b>Net Assets</b>		<u>494,734</u>	<u>297,654</u>	<u>404,287</u>
<b>Equity</b>		<u>494,734</u>	<u>297,654</u>	<u>404,287</u>

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



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

	2017	2017	2016
Note	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
<b>Cash flows from Operating Activities</b>			
Government Grants	266,535	237,399	270,682
Locally Raised Funds	86,206	30,700	83,800
International Students	5,191	-	-
Goods and Services Tax (net)	(653)	-	195
Payments to Employees	(128,799)	(49,300)	(197,583)
Payments to Suppliers	(126,602)	(168,430)	(138,729)
Cyclical Maintenance Payments in the year	-	(5,500)	-
Interest Paid	(634)	-	-
Interest Received	10,932	10,000	13,138
Net cash from / (to) the Operating Activities	112,176	54,869	31,503
<b>Cash flows from Investing Activities</b>			
Proceeds from Sale of PPE (and Intangibles)	(1,343)	-	-
Purchase of PPE (and Intangibles)	(22,690)	(25,000)	(1,851)
Purchase of Investments	(291,196)	-	(10,990)
Net cash from / (to) the Investing Activities	(315,229)	(25,000)	(12,841)
<b>Cash flows from Financing Activities</b>			
Furniture and Equipment Grant	3,605	-	-
Finance Lease Payments	1,654	-	(12,614)
Funds Held for Capital Works Projects	(16,883)	-	170,606
Net cash from Financing Activities	(11,624)	-	157,992
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>(214,677)</b>	<b>29,869</b>	<b>176,654</b>
Cash and cash equivalents at the beginning of the year	9 267,785	267,785	91,131
<b>Cash and cash equivalents at the end of the year</b>	<b>9 53,108</b>	<b>297,654</b>	<b>267,785</b>

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

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



## Opoho School

### Notes to the Financial Statements

## 1. Statement of Accounting Policies

For the year ended 31 December 2017

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

Opoho School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

#### **b) Basis of Preparation**

##### **Reporting Period**

The financial reports have been prepared for the period 1 January 2017 to 31 December 2017 and in accordance with the requirements of the Public Finance Act 1989.

##### **Basis of Preparation**

The financial statements have been prepared on a going concern basis, and the accounting policies have been consistently applied throughout the period.

##### **Financial Reporting Standards Applied**

The Education Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

##### **PBE Accounting Standards Reduced Disclosure Regime**

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expenditure threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

##### **Measurement Base**

The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

##### **Presentation Currency**

These financial statements are presented in New Zealand dollars, rounded to the nearest dollar.

##### **Specific Accounting Policies**

The accounting policies used in the preparation of these financial statements are set out below.

##### **Critical Accounting Estimates And Assumptions**

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.





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

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 13.

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

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

***Classification of leases***

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 17.

***Recognition of grants***

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

**c) Revenue Recognition*****Government Grants***

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

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

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

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

***Other Grants***

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

***Donations, Gifts and Bequests***

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

***Interest Revenue***

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

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

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

**e) Operating Lease Payments**

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



**f) Finance Lease Payments**

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

**g) Cash and Cash Equivalents**

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

**h) Accounts Receivable**

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

**i) Inventories**

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

**j) Investments**

Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the School at fair value plus transaction costs. At balance date the School has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Statement of Comprehensive Revenue and Expense.

After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the school may incur on sale or other disposal.

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

**k) Property, Plant and Equipment**

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

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

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

Property, plant and equipment acquired with individual values under \$500 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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



**Leased Assets**

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

**Depreciation**

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	10-20 years
Furniture and equipment	5-20 years
Information and communication technology	5 years
Leased assets held under a Finance Lease	3-4 years
Library resources	10 years

**1) Impairment of property, plant, and equipment**

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

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

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

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



**m) Accounts Payable**

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

**n) Employee Entitlements***Short-term employee entitlements*

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

**o) Revenue Received in Advance**

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

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

**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 Assets and Liabilities**

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

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

The School's financial liabilities comprise accounts payable and finance lease 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 at the start of the year.

**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**

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Operational grants	203,668	224,399	208,325
Teachers' salaries grants	634,637	625,000	631,265
Use of Land and Buildings grants	158,434	146,148	146,148
Other MoE Grants	2,169	-	320
Other government grants	66,770	13,000	72,530
	<u>1,065,678</u>	<u>1,008,547</u>	<u>1,058,588</u>

**3. Locally Raised Funds**

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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
<b>Revenue</b>			
Donations	22,971	20,700	24,554
Other revenue	36,017	2,000	36,694
Trading	349	-	2,881
Activities	20,348	8,000	14,987
	<u>79,685</u>	<u>30,700</u>	<u>79,116</u>
<b>Expenses</b>			
Activities	29,252	24,500	23,878
Trading	333	-	446
Other Locally Raised Funds Expenditure	26,362	5,800	47,583
	<u>55,947</u>	<u>30,300</u>	<u>71,907</u>
<i>Surplus for the year Locally raised funds</i>	<u>23,738</u>	<u>400</u>	<u>7,209</u>

**4. International Student Revenue and Expenses**

	2017 Actual Number	2017 Budget (Unaudited) Number	2016 Actual Number
International Student Roll	1	0	0
	<u>1</u>	<u>0</u>	<u>0</u>
	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
<b>Revenue</b>			
International student fees	5,191	-	-
<b>Expenses</b>	-	-	-
	<u>5,191</u>	<u>-</u>	<u>-</u>
<i>Surplus for the year International Students'</i>	<u>5,191</u>	<u>-</u>	<u>-</u>



**5. Learning Resources**

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Curricular	16,999	35,390	13,044
Equipment repairs	730	500	1,427
Information and communication technology	552	3,200	600
Library resources	74	300	-
Employee benefits - salaries	706,933	636,100	763,624
Staff development	4,129	9,500	3,127
	<u>729,417</u>	<u>684,990</u>	<u>781,822</u>

**6. Administration**

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Audit Fee	3,235	2,200	2,694
Board of Trustees Fees	2,910	4,500	-
Board of Trustees Expenses	832	4,000	6,249
Consumables	1,445	2,000	1,090
Operating Lease	6,918	6,000	12,803
Other	7,841	10,200	9,450
Employee Benefits - Salaries	35,360	34,200	35,931
Insurance	1,093	1,500	1,193
Service Providers, Contractors and Consultancy	2,225	2,300	2,300
	<u>61,859</u>	<u>66,900</u>	<u>71,710</u>

**7. Property**

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Caretaking and Cleaning Consumables	18,011	18,850	16,675
Consultancy and Contract Services	687	1,000	817
Cyclical Maintenance Expense	9,375	5,500	4,875
Grounds	4,327	8,450	6,389
Heat, Light and Water	9,544	11,900	10,294
Rates	3,280	4,000	3,103
Repairs and Maintenance	4,330	12,340	3,614
Use of Land and Buildings	158,434	146,148	146,148
Employee Benefits - Salaries	3,996	4,000	4,915
	<u>211,984</u>	<u>212,188</u>	<u>196,830</u>

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



**8. Depreciation**

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Building Improvements	4,347	-	4,404
Furniture and Equipment	3,403	25,000	5,412
Information and Communication Technology	4,726	-	5,385
Leased Assets	6,724	-	10,213
Library Resources	1,576	-	1,652
	<u>20,776</u>	<u>25,000</u>	<u>27,066</u>

**9. Cash and Cash Equivalents**

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Bank Current Account	43,065	30,491	622
Bank Call Account	10,043	267,163	267,163
Cash equivalents and bank overdraft for Cash Flow Statement	<u>53,108</u>	<u>297,654</u>	<u>267,785</u>

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

**10. Accounts Receivable**

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Receivables	452	-	12,170
Receivables from the Ministry of Education	3,903	-	-
Interest Receivable	9,066	-	1,338
Teacher Salaries Grant Receivable	42,715	-	37,096
	<u>56,136</u>	<u>-</u>	<u>50,604</u>
Receivables from Exchange Transactions	9,518	-	13,508
Receivables from Non-Exchange Transactions	46,618	-	37,096
	<u>56,136</u>	<u>-</u>	<u>50,604</u>

**11. Inventories**

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Stationery	-	-	26
School Uniforms	391	-	323
	<u>391</u>	<u>-</u>	<u>349</u>

**12. Investments**

The School's investment activities are classified as follows:

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Current Asset			
Short-term Bank Deposits	616,052	-	324,856



**13. Property, Plant and Equipment**

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2017</b>						
Building Improvements	35,254	-	-	-	(4,347)	<b>30,907</b>
Furniture and Equipment	17,110	-	-	-	(3,403)	<b>13,707</b>
Information and Communication	5,470	12,666	-	-	(4,726)	<b>13,411</b>
Leased Assets	19,420	17,075	(4,313)	-	(6,724)	<b>25,457</b>
Library Resources	7,901	1,598	-	-	(1,576)	<b>7,922</b>
<b>Balance at 31 December 2017</b>	<b>85,155</b>	<b>31,339</b>	<b>(4,313)</b>	<b>-</b>	<b>(20,776)</b>	<b>91,404</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2017</b>			
Building Improvements	89,960	(59,053)	<b>30,907</b>
Furniture and Equipment	157,282	(143,575)	<b>13,707</b>
Information and Communication	118,958	(105,547)	<b>13,411</b>
Leased Assets	33,768	(8,311)	<b>25,457</b>
Library Resources	41,438	(33,516)	<b>7,922</b>
<b>Balance at 31 December 2017</b>	<b>441,406</b>	<b>(350,002)</b>	<b>91,404</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2016</b>						
Building Improvements	39,658	-	-	-	(4,404)	<b>35,254</b>
Furniture and Equipment	21,913	609	-	-	(5,412)	<b>17,110</b>
Information and Communication Technology	10,855	-	-	-	(5,385)	<b>5,470</b>
Leased Assets	-	29,633	-	-	(10,213)	<b>19,420</b>
Library Resources	8,310	1,243	-	-	(1,652)	<b>7,901</b>
<b>Balance at 31 December 2016</b>	<b>80,736</b>	<b>31,485</b>	<b>-</b>	<b>-</b>	<b>(27,066)</b>	<b>85,155</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2016</b>			
Building Improvements	89,960	(54,706)	<b>35,254</b>
Furniture and Equipment	157,282	(140,172)	<b>17,110</b>
Information and Communication Technology	106,291	(100,821)	<b>5,470</b>
Leased Assets	29,633	(10,213)	<b>19,420</b>
Library Resources	41,041	(33,140)	<b>7,901</b>
<b>Balance at 31 December 2016</b>	<b>424,207</b>	<b>(339,052)</b>	<b>85,155</b>





**14. Accounts Payable**

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Operating creditors	4,920	-	3,634
Accruals	4,480	-	4,430
Employee Entitlements - salaries	42,715	-	37,096
	<u>52,115</u>	<u>-</u>	<u>45,160</u>
Payables for Exchange Transactions	52,115	-	8,064
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)			37,096
Payables for Non-exchange Transactions - Other			
	<u>52,115</u>	<u>-</u>	<u>45,160</u>

The carrying value of payables approximates their fair value.

**15. Revenue Received in Advance**

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Other	2,949	-	7,946
	<u>2,949</u>	<u>-</u>	<u>7,946</u>

**16. Provision for Cyclical Maintenance**

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Provision at the Start of the Year	56,250	56,250	51,375
Increase to the Provision During the Year	9,375	5,500	5,100
Use of the Provision During the Year	-	-	(225)
Provision at the End of the Year	<u>65,625</u>	<u>61,750</u>	<u>56,250</u>
Cyclical Maintenance - Current	55,125	-	-
Cyclical Maintenance - Term	10,500	-	56,250
	<u>65,625</u>	<u>-</u>	<u>56,250</u>

**17. Finance Lease Liability**

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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
No Later than One Year	14,132	-	9,041
Later than One Year and no Later than Five Years	19,130	-	10,771
	<u>33,262</u>	<u>-</u>	<u>19,812</u>



**18. Funds Held for Capital Works Projects**

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

	2017	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$		\$
MLE Project	<i>in progress</i>	195,593	-	(16,884)	-	178,709
Totals		195,593	-	(16,884)	-	178,709

**Represented by:**

Funds Held on Behalf of the Ministry of Education						178,709
						178,709

	2016	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$		\$
MLE Project	<i>in progress</i>	24,987	199,894	(29,288)	-	195,593
Totals		24,987	199,894	(29,288)	-	195,593

**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.



**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.

	<b>2017 Actual \$</b>	<b>2016 Actual \$</b>
<i>Board Members</i>		
Remuneration	2,910	3,130
Full-time equivalent members	0.12	0.15
<i>Leadership Team</i>		
Remuneration	272,635	197,082
Full-time equivalent members	3.00	2.00
Total key management personnel remuneration	<u>275,545</u>	<u>200,212</u>
Total full-time equivalent personnel	<u>3.12</u>	<u>2.15</u>

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

*Principal*

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

	<b>2017 Actual \$000</b>	<b>2016 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120 - 130	120 - 130
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 \$000</b>	<b>2017 FTE Number</b>	<b>2016 FTE Number</b>
110 - 120	-	-
100 - 110	-	-
	<u>-</u>	<u>-</u>

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

**21. Contingencies**

There are no contingent liabilities and no contingent assets as at **31 December 2017** (Contingent liabilities and assets at **31 December 2016**: nil).



**22. Commitments**

**(a) Capital Commitments**

As at 31 December 2017 the Board has entered into contract agreements for capital works as follows:

(a) \$224,881 contract for MLE to be completed in **2018**, which will be fully funded by the Ministry of Education. \$224,881 has been received of which \$46,172 has been spent on the project to date.

(Capital commitments at 31 December 2016: \$195,593)

**(b) Operating Commitments**

As at 31 December 2017 the Board has not entered into the following contract:

(a) operating lease of a laptop

	<b>2017 Actual \$</b>	<b>2016 Actual \$</b>
No later than One Year	66	4,708
	<u>66</u>	<u>4,708</u>

**23. Managing Capital**

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

**24. Financial Instruments**

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

**Loans and receivables**

	<b>2017 Actual \$</b>	<b>2017 Budget (Unaudited) \$</b>	<b>2016 Actual \$</b>
Cash and Cash Equivalents	53,108	297,654	267,785
Receivables	56,136	-	50,604
Investments - Term Deposits	616,052	-	324,856
Total Loans and Receivables	<u>725,296</u>	<u>297,654</u>	<u>643,245</u>

**Financial liabilities measured at amortised cost**

Payables	52,115	-	8,064
Finance Leases	25,601	-	19,812
Total Financial Liabilities Measured at Amortised Cost	<u>77,716</u>	<u>-</u>	<u>27,876</u>

**25. 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 OPOHO SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

The Auditor-General is the auditor of Opoho School (the School). The Auditor-General has appointed me, Philip Sinclair, using the staff and resources of Crowe Horwath, 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, that comprise the Statement of Financial Position as at 31 December 2017, the Statement of Comprehensive Revenue and Expense, Statement of Changes in Net Assets/Equity and Cash Flow Statement for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2017; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 15 May 2018. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board of Trustees and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

#### Basis of opinion

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

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

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

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

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

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

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

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

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

### **Other information**

The Board of Trustees is responsible for the other information. The other information comprises the Board of Trustees listing, the Analysis of Variance, the National Standards Report and the Kiwi Report, but does not include the financial statements, and our auditor's report thereon.

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

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

### **Independence**

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

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



**Philip Sinclair**

Crowe Horwath New Zealand Audit Partnership  
On behalf of the Auditor-General  
Dunedin, New Zealand

**OPOHO SCHOOL  
Board of Trustees  
As at 31 December 2017**

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	Term Expires
<b>Chairperson</b> Otto Hyink	May 2019
<b>Treasurer</b> Rob Fagerlund	May 2019
<b>Secretary</b> Helen Zonneveld	
<b>Principal</b> Jenny Clarke	
<b>Staff Representative</b> Carolyn Bayne	May 2019
<b>Members</b> Gerald Davies	May 2019
Leah Garthwaite	May 2019
Sam Whata	May 2019





# Opoho School 2017 Analysis of Variance



<b>School Name:</b>	<b>Opoho School</b>	<b>School Number:</b>	<b>3790</b>
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<b>Strategic Aim:</b>	Develop confident, life-long learners and be at the heart of the community.
<b>Annual Aim:</b>	<p>All children make at least one year's progress in reading, writing and mathematics to achieve at or beyond the expected level;</p> <p>Consistently apply the principles and philosophy of 'Play is the Way' in all classes as the primary behaviour education programme.</p> <p>To accelerate the achievement of a group of students at each year level (Year 2 &amp; 5) who are yet to achieve the expected level in National Standards in Reading and Writing to be achieving at least at 'Below' or 'At' the expected level.</p> <p>To provide enrichment &amp; extension for a group of students at each year level (Year 4 - 6) who are working above the expected level in National Standards in mathematics.</p>
<b>Target:</b>	Accelerate the achievement in all students in reading, and especially of groups of students at each year level who were not achieving at the expected level at the end of 2016.
<b>Baseline Data:</b>	<p>At the end of 2016 13.5% of students were working towards the expected level in reading; 16.8% in writing and 15.7% in mathematics.</p> <p>For reading this included: 11 Year One students; 1 Year Two student; 2 Year Three students; 2 Year Four students; 5 Year Five students and 2 Year Six students</p>

<b>Actions:</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p><b>Reading:</b> All students participated in assessment tasks to identify specific areas of need related to literacy learning specific to reading.</p> <p>An analysis of data showed that many students appeared to need additional learning about phonics to support word analysis for decoding. Target groups were identified for additional support.</p> <p>An analysis of a number of phonics programmes was undertaken by teachers;</p> <p>Two programmes were selected to implement with specific groups of children.</p> <p>Professional learning about a new programme was undertaken by the relevant teachers;</p> <p>New learning materials were purchased to enable the implementation of the phonics programmes.</p> <p>New learning resources were purchased or borrowed (RTLit: RTLB</p>	<p>Overall 89% of students made at least one year or more than one year's progress.</p> <p>37% of students made accelerated progress; 50% made expected progress and 13% made progress although not one year's progress.</p> <p>Making accelerated progress: (B=Boy; G=Girl) At Year 6 - 2B; 2G At Year 5 - 8B; 8G At Year 4 - 4B; 5G At Year 3 - 1B; 3G At Year 2 - 4B; 8G At Year 1 - 1B; 2G</p> <p>Five students (1B; 4G) participated in the Reading Recovery programme. 3/5 students made expected progress. 2/5 students will continue with the programme in 2018.</p> <p>Of the 11 Y1 students not at the expected level at the end of 2016, 7 progressed to be working at the expected level by the end of 2017.</p> <p>For a number of Y4 &amp; 5 students, a new phonics programme (Agility with Sounds [AWS]) was implemented.</p>	<p>The Agility with Sounds (AWS) phonics programme included structured teaching, word fluency cards, a 'word chain' app and AWS related texts. Considerable teacher, curriculum support personnel time, RTLit learning support funding, principal time, community support; and an allocation from the school's SE grant for resources was applied to implement the programme.</p> <p>Some families sought training to support the programme at home.</p> <p>One Y4 student had 1-1 support from RTLit; 3 Y4 &amp; 5 students had a structured programme 'Quick 60' (resource from RTLit; funding from RTLit Learning support fund) to provide daily additional adult support to administer the programme in collaboration with the teacher.</p> <p>An online digital library 'EPIC' proved particularly popular with students, and teachers partly attribute high engagement in reading to the student agency afforded students to access interest material for their reading work through this resource.</p>	<p>The 'Daily 5 Model' of practice is to be implemented in all Year 4 – 6 classes in 2018.</p> <p>The importance of student agency as a means to increase engagement will also be maintained as critical for learning programmes.</p> <p>Professional learning for teachers new to 'Daily 5' and the AWS programme will be implemented.</p> <p>The AWS programme and ensuring reading mileage is maintained for those learners striving to achieve at the expected level requires a high level of teacher or teacher aide interaction. Seeking adequate funding to maintain the level of support required will be ongoing.</p> <p>After undertaking a teaching inquiry related to using the Soryl Phonics programme, it is advocated that the programme be adopted in all junior classes.</p> <p>Professional learning opportunities have been sought for junior class teachers with regard the Soryl literacy programme.</p>

<p>services; COEC) to support reading programmes.</p> <p>Support was sought from the RTLB service in the form of expert advice and learning support funding.</p>	<p>4 Year 4 students and 6 Year 5 students participated in the programme.</p> <p>3 Year 4 students progressed from L1 – L2; 1 from L1 – to starting L3.</p> <p>1 Year 5 student from L1 – L2;</p> <p>5 Year 5 students from L2 to completing L3.</p> <p>In the junior classes, the Yolanda Soryl phonics programme was implemented with eight Y 1 or Y2 students.</p> <p>All students made significant gains, completing Early Words Level 1 or</p>	<p>Other new resources utilised included: Rainbow Reading series; Fast Forward series 'Toxic' series Sunshine Online Classics</p> <p>The Y4 &amp; 5 teacher undertook specific teaching inquiries related to learning in literacy using the 'Daily 5 Model' of practice (Boushey &amp; Moser) a literacy structure that teaches independence and skills to foster a love of, and competencies in reading and writing;</p> <p>And implementing the new phonics based programme 'Agility with Sounds'.</p> <p>The Year 5 &amp; 6 teacher focused teaching inquiries on how to increase student agency by seeking professional learning and development opportunities from colleagues within the school and experts beyond.</p> <p>Anecdotally, teachers note that some students are more confident about problem solving unknown words in reading and writing work.</p> <p>The lack of progress for most students is puzzling despite the individualised support each has had, although for some there are likely reasons that are documented.</p>	<p>Additional individual instruction will be available for at least four students during 2018 using the Reading recovery programme.</p> <p>Additional evaluation of reading programmes will be undertaken to determine the best intervention for those students not progressing as expected.</p> <p>Student progress will be monitored more frequently for those children not progressing as expected, and relevant interventions introduced as resources permit.</p>
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	<p>Level 2 as appropriate to the level of the student.</p> <p>7 of the 8 students made gains in their reading work, and continue working towards the expected level.</p> <p>1 student made accelerated progress and is achieving the expected level.</p>	<p>Teachers have hunches about why some students have not progressed as expected however with such a small cohort these details may compromise the privacy of individual students so this information is available from the principal for the board and ERO as required.</p> <p>Various reading apps, increased reading resources both online and hard copy versions have been implemented to support learning in literary,</p> <p>Many online resources used in the junior classes are also available in hard copy.</p>	
<p>Writing: 2016 End of year National Standards data identified 17% of students not working at the expected level in writing;</p> <p>4 year 4 students; 6 year 5 students; 4 year 6 students</p>	<p>Overall, 73% of students achieved at or beyond the expected level; 13% of students made accelerated progress; 60% made expected progress;</p> <p>27% made progress although did not make one year's progress.</p> <p>36% of the target group (Y4-6) progressed to working at the expected level 1/4 Year 4 students; 3/6 year 5 students; 1/4 year 6 students.</p>	<p>Teachers utilized a variety of tools to support all students, and particularly those who needed additional support in writing.</p> <p>Storybird, Pobble 365, Wild Self, Clicker Docs, are some of the online tools used to engage and motivate students.</p> <p>Links were made between learning in reading to support learning in writing – for example Agility with Sounds.</p> <p>Voice to text apps proved valuable for students that have creative ideas for writing, yet find the mechanics of writing challenging.</p>	<p>As in reading, the importance of student agency as a means to increase engagement will be maintained as critical for learning in the writing dimensions of literacy.</p> <p>Agility with Sounds and Soryl Phonics programmes will be used to develop the knowledge of words to support learning in writing.</p> <p>The focus on using learning in science as a context for developing writing skills continues in 2018 (Refer 2017 – 2019 PLD Inquiry to lift student achievement in National Priority Areas) as teachers become</p>

		<p>Teachers accessed up-to-date research and resources to support programmes – as an example <a href="http://success-for-boys.tki.org.nz/">http://success-for-boys.tki.org.nz/</a>; “Mechanically Inclined” J Anderson; “I’ve Got Something to Say” G Loane; “The Writing Book” Sheena Cameron.</p> <p>Exemplars of writing or a ‘writing train’ (in junior classes) provided students with a tool to independently and collaboratively evaluate their work and set goals to improve their writing. Some teachers identified this as a significant element in building student agency and motivation.</p> <p>Anecdotal evidence suggests that engagement was higher to writing tasks when students were able to select the topic, so providing opportunities for this to occur were readily offered.</p> <p>Science as a context for writing is being used to strengthen specific skills in writing as the school commences a 2 year PLD teaching inquiry to improve teaching and learning in science and writing; and with a particular focus to raising the rate of progress for those students that have made less-than-expected progress to date.</p> <p>As in reading, there are a range of possible reasons why some students</p>	<p>more proficient at analyzing and interpreting data in science/writing).</p> <p>End of year assessment data and beginning of the year data will be used to identify target groups. Specific interventions will be developed in accordance with individual needs and available resources.</p> <p>Monitor closely those students who participate in withdrawal or in-class intervention groups and provide ongoing maintenance to sustain gains.</p> <p>e-asTtle will continue to be used as a useful assessment tool with related support materials for teachers to use.</p>
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		have not progressed as expected however with such a small cohort these details may compromise the privacy of individual students so this information is available from the principal for the board and ERO as required.	
<p><b>Mathematics:</b> All students participated in a range of assessment tasks to identify specific areas of need related to numeracy and target groups were identified for additional in-class support.</p> <p>4 year 4 students; 6 year 5 students and 3 year 6 students were identified as below or well below the expected level.</p> <p>1 year 3 student, and 2 year 2 students were identified for additional in-class support.</p>	<p>86.3% of students achieved at or beyond the expected level, an increase from the end of 2016 (83.9%).</p> <p>Overall 18% of students made accelerated progress; 73% made expected progress (one year's progress) 9% did not make one year's progress.</p> <p>1 year 4 student progressed from WB to Below; 2 from B to At the expected level; 4 year 5 students progressed to At the expected level; 1 year 6 student progressed to working At the expected level.</p> <p>1/3 Y2 &amp; 3 students progressed to the expected level; 2 made progress towards the expected level.</p>	<p>A range of actions are identified as impacting the positive result in mathematics achievement: A strong lead teacher of mathematics provided regular updates about learning in mathematics and participated in professional learning through Stanford University (Jo Boaler), Bobbie Hunter M.I.C 360; Regular workshops for teachers were provided by the lead teacher to share learning about teaching mathematics; Using mixed ability groups 95% of the time; Facilitating rich mathematical problems based around big ideas; Continuing to embed 'Talk Moves' in all classes; Using a structured basic facts programme in senior classes; Continuing to promote 'maths mindset' culture and attitudes; Teachers promoting a collaborative problem-solving culture to foster rich mathematical conversations. Using 'Maths Ladders' as an independent individualised learning tool.</p>	<p>More professional learning is planned about implementing mixed ability groups to facilitate learning in mathematics;</p> <p>Regular workshops will be provided by the lead teacher; New teachers will be supported to implement mixed ability groups, Talk Moves, and Mathematical mindset principles;</p> <p>Maths ladders will be used to identify strengths and areas for development for individual students, and as a tool for learning;</p> <p>Parents and caregivers will be supported to understand the principles of the way learning in mathematics is facilitated at Opoho School.</p> <p>The structured basic facts programme implemented by the Lead Teacher (as part of a teaching inquiry) will be promoted as an option for all Year 4 – 6 classes.</p>

<p>14 students (Year 4 - 6) working above the expected level in National Standards in mathematics were offered the opportunity to participate in Mathematics Achievement Challenges (MAC badges) and /or the Otago University Mathematics Department Problem Solving programme.</p> <p>Some students wanted to be challenged more in their mathematics learning.</p>	<p>Students participated in a survey aimed at evaluating interest levels, areas of particular interest in maths and how challenged students felt about their learning in mathematics.</p> <p>Students were registered to participate in the achievement challenges in areas of personal interest.</p> <p>Students worked to complete a total of 6 Investigations from the 11 offered. Students were offered time and support to complete investigations and these needed to be "signed off" by the teacher. Badges and certificates were awarded on completion of the challenges, and were presented at school assemblies.</p> <p>One student opted out of the MAC opportunities relatively early.</p> <p>8 children completed participation in the Otago University Mathematics Department Problem Solving programme. Some students (5) found the work particularly challenging and did not persevere with the opportunity.</p> <p>A parent with expertise in mathematics facilitated weekly workshops related to the problems</p>	<p>Ability to select topics of interest appealed to most learners although some found that specific personal preferences were not available.</p> <p>Although some students completed the problem solving programme, on occasions accuracy was sacrificed for completing the problems quickly.</p> <p>A collaborative project for some able mathematicians had moderate success when the engagement and focus of participants varied and there were time constraints on the teacher who was supporting a range of learning needs across the class.</p> <p>When an additional teacher (principal) was assigned to facilitate learning the project concluded successfully. Sometimes there is a mismatch between the level of critical key competencies of very able learners that inhibits independent work, and the complexity of some advanced level projects requires more facilitation than the classroom teacher realistically has available.</p>	<p>Extension opportunities for able learners will be provided by participating in the Mathematics Achievement challenges; Otago University Problem Solving programme; Math-o-lon competition provided by Numberworks (Otago) Pro8Challenge competition;</p> <p>Evaluate the need to make an application to Te Aho o Te Kura Pounamu (The Correspondence School) for either an individual student or a group of students.</p>
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	<p>presented in the challenges for two groups of students.</p> <p>Engagement in the workshops was high for most students.</p> <p>At the end of the programme, 93% (13 students) felt moderately or highly challenged by the extension work. One student did not feel challenged. All students identified that they felt positive or very positive about their learning in maths.</p>		
<p><b>Play is the Way</b> At the end of 2016, approximately 20% of students often needed additional and disproportionate support to sustain positive social interactions, participate harmoniously in organized or free play, and/or collaborative learning tasks when things do not go as the most prefer.</p> <p>Analysis was student achievement with regard to three relevant indicators identified in the key competencies section of a student's achievement profile was undertaken to offer a comparison from the end of 2016 with the end of 2017.</p>	<p>41% of students (34/81) in Y3-6 showed some improvement in one or more of the key indicators.</p> <p>Although not an exact science, the analysis of behaviour provides an indicator that more students were relating to peers in a more acceptable way, working more collaboratively than previously and taking greater responsibility for their own actions.</p> <p>At the end of 2017, 12% of Year 2-6 students were identified as needing additional and disproportionate support to sustain positive social interactions, participate harmoniously in organized or free play, and/or collaborative learning tasks when things do not go as the most prefer.</p>	<p>All teachers at the school participated in the Play is the Way (PITW) training with programme director Wilson McCaskill either prior to 2017 or during 2017.</p> <p>In-school coaching offered teachers support to implement the programme.</p> <p>All teachers had the two manuals outlining the philosophy of PITW and the structured collaborative games.</p> <p>In-school professional learning aligned the PITW language with the school's behaviour plan, its restorative approach to approaching social conflict and PB4L goals.</p> <p>PITW sessions were planned for a minimum of 4 times per week for all classes.</p>	<p>The programme will continue to be used for its impact and effect to develop key competencies;</p> <p>3 – 4 sessions for all classes will be scheduled each week;</p> <p>Teachers new to the school and the programme will be offered PLD;</p> <p>Wilson McCaskill (Director) will work with Junior class teachers in a mentoring role (as he did for senior class teachers in 2017);</p> <p>Student development with regard to critical key indicators of managing self will be monitored;</p> <p>Analysis of student behaviour (PB4L) will continue;</p>



## **General Information:**

Opoho School is a Year 1 – 6 primary school. Most families live in the neighbourhood although some come from surrounding areas and other parts of Dunedin.

The number of students at the school at the end of 2017 was 146.

Gender representation: 48 % female and 52% male students;

Ethnic representation: 88% Pakeha / European 11% Maori and Pasifika 1% Asian

Year level distribution (at end of the year) NE – 14; Year 1 – 20; Year 2 – 29; Year 3 – 27; Year 4 – 17; Year 5 – 24; Year 6 – 15

There were six full time classes.

Six Curriculum Support personnel provided assistance for students in Year 1, 2 and 5 classes. Additional curriculum support personnel hours were added during the year to support new entrants who have specific learning and/or behaviour needs, some of who needed support to keep safe in the school environment.

## **Special Needs Students:**

Where individual privacy is not compromised, achievement for students identified with special needs is included in school-wide data. In progressive curriculum reports throughout the year to the Board of Trustees, the same criteria applies.

Individual learning programmes are developed for students needing additional learning support to access the curriculum. These are developed in collaboration with parents, guardians and caregivers, support personnel from Ministry of Education Learning Support team, relevant experts (e.g: Speech Language therapist, occupational therapist, music therapist, educational psychologists) and teachers, and when relevant, students.

A minimum of two meetings are held each year although more may occur as required.

## **Kiwisport Report:**

75% of Year 2 – 6 students participated in organised sport (school teams). In 2017 the school received Kiwisport funding of \$1846 (\$1780 in 2016). The funding was expended on sports equipment, coaching of teams and providing various programmes for students in years 4, 5 & 6.

School goals included:

Teaching children a range of sporting skills through physical education programmes;

Facilitating team sports for netball, hockey, miniball, tee-ball, touch and futsal. The school fielded six futsal teams for the spring season – a significant percentage of children for a relatively small school;

Engaging sports players and/or facilitators to introduce alternative sports to children e.g. through Discovery Time and the aquatics programme (during 2017 opportunities were in diving, life saving, snorkling, survival skills, raft building & kayaking) table tennis, orienteering, rippa-rugby, mini marathon, golf, and football);

Providing opportunities for Opoho School teams to participate and compete in primary school tournaments/competitions (during 2017 opportunities were in cricket, football, golf, netball and hockey).

## **Acknowledgements:**

Opoho School Parent Teacher Association

Otago Community Trust

Bendigo Valley Sports and Charity Foundation

Football South

Otago University College of Education

Toimata Foundation (Enviroschools)

Lion Foundation

Sport Otago & SPARC

Dunedin City Council Parks and Recreation Services

Life Education Trust

Opoho Presbyterian Church (use of hall)

Ministry of Social Development

## 2017 National Standards Reporting

School No	School Name	Report Name	Excl 1 March	Excl No OTJ
3790	Opoho School	March annual charter update	13	

Reading	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
All Students	7	5.3%	21	16.0%	36	27.5%	67	51.1%	131
Māori	0	.0%	2	14.3%	6	42.9%	6	42.9%	14
Pacific peoples	0	.0%	1	25.0%	1	25.0%	2	50.0%	4
Asian	1	20.0%	2	40.0%	1	20.0%	1	20.0%	5
NZ European/Pākehā/Other European	6	5.9%	15	14.7%	24	23.5%	57	55.9%	102
Male	5	7.2%	11	15.9%	17	24.6%	36	52.2%	69
Female	2	3.2%	10	16.1%	19	30.6%	31	50.0%	62

Reading	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
After 1 Year	1	4.5%	11	50.0%	7	31.8%	3	13.6%	22
After 2 Years	2	6.5%	6	19.4%	9	29.0%	14	45.2%	31
After 3 Years	2	8.7%	1	4.3%	6	26.1%	14	60.9%	23
Year 4	1	5.9%	0	.0%	4	23.5%	12	70.6%	17
Year 5	1	4.3%	1	4.3%	3	13.0%	18	78.3%	23
Year 6	0	.0%	2	13.3%	7	46.7%	6	40.0%	15

SMS: Assembly	SMS Version: 1.2.41	Page 1 of 4	13/03/2018 01:55 PM
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## 2017 National Standards Reporting

School No	School Name	Report Name	Excl 1 March	Excl No OTJ
3790	Opoho School	March annual charter update	13	

Writing	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
All Students	4	3.1%	31	23.7%	70	53.4%	26	19.8%	131
Māori	0	.0%	3	21.4%	10	71.4%	1	7.1%	14
Pacific peoples	0	.0%	2	50.0%	2	50.0%	0	.0%	4
Asian	1	20.0%	2	40.0%	2	40.0%	0	.0%	5
NZ European/Pākehā/Other European	3	2.9%	23	22.5%	51	50.0%	25	24.5%	102
Male	3	4.3%	20	29.0%	33	47.8%	13	18.8%	69
Female	1	1.6%	11	17.7%	37	59.7%	13	21.0%	62

Writing	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
After 1 Year	0	.0%	10	45.5%	12	54.5%	0	.0%	22
After 2 Years	1	3.2%	9	29.0%	18	58.1%	3	9.7%	31
After 3 Years	1	4.3%	3	13.0%	11	47.8%	8	34.8%	23
Year 4	0	.0%	3	17.6%	10	58.8%	4	23.5%	17
Year 5	2	8.7%	2	8.7%	13	56.5%	6	26.1%	23
Year 6	0	.0%	4	26.7%	6	40.0%	5	33.3%	15

SMS: Assembly	SMS Version: 1.2.41	Page 1 of 4	13/03/2018 01:56 PM
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## 2017 National Standards Reporting

School No	School Name	Report Name	Excl 1 March	Excl No OTJ
3790	Opoho School	March annual charter update	13	

Mathematics	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
All Students	5	3.8%	14	10.7%	73	55.7%	39	29.8%	131
Māori	1	7.1%	1	7.1%	8	57.1%	4	28.6%	14
Pacific peoples	0	.0%	1	25.0%	3	75.0%	0	.0%	4
Asian	2	40.0%	0	.0%	2	40.0%	1	20.0%	5
NZ European/Pākehā/Other European	2	2.0%	11	10.8%	56	54.9%	33	32.4%	102
Male	2	2.9%	5	7.2%	35	50.7%	27	39.1%	69
Female	3	4.8%	9	14.5%	38	61.3%	12	19.4%	62

Mathematics	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
After 1 Year	1	4.5%	2	9.1%	17	77.3%	2	9.1%	22
After 2 Years	0	.0%	5	16.1%	19	61.3%	7	22.6%	31
After 3 Years	1	4.3%	2	8.7%	13	56.5%	7	30.4%	23
Year 4	0	.0%	2	11.8%	6	35.3%	9	52.9%	17
Year 5	2	8.7%	1	4.3%	12	52.2%	8	34.8%	23
Year 6	1	6.7%	2	13.3%	6	40.0%	6	40.0%	15

SMS: Assembly	SMS Version: 1.2.41	Page 3 of 4	13/03/2018 01:56 PM
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