OMOKOROA NO1 SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number:	1863
Principal:	Craig Penecost
School Address:	Plummers Point Road Tauranga 3172
School Postal Address:	
School Phone:	07-548-0755
School Email:	office@omokoroa.school.nz

Members of the Board of Trustees

Term ends	Position		Name
	Principal	ex Officio	Craig Pentecost
May-22	Chair Person	elected	Simon Finnimore
May-22	Parent Rep	elected	Tim Mayston
May-22	Parent Rep	elected	Ben Bell
May-22	Parent Rep	elected	Sharlene Pardy
May-22	Parent Rep	elected	Lee Smith
May-22	Staff rep	elected	Susan McRoberts

Accountant / Service Provider: Davidson Dickson Ltd

OMOKOROA NO1 SCHOOL

Annual Report - For the year ended 31 December 2020

Index

Page	Statement
	Financial Statements
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 - 12	Statement of Accounting Policies
13- 22	Notes to the Financial Statements
	Other Information
	Analysis of Variance
	Kiwisport

OMOKOROA NO1 SCHOOL

Statement of Responsibility

For the year ended 31 December 2020

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2020 fairly reflects the financial position and operations of the school.

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

Sharlene Pardy	Craig Pentecost
Full Name of Board Chairperson	Full Name of Principal
Signature of Board Chairperson	Signature of Principal
27 May 2021	27/5/21
Date:	Date:

OMOKOROA NO1 SCHOOL

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

	Notes	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Revenue				
Government Grants	2	2,178,116	1,763,482	2,093,697
Locally Raised Funds	3	221,312	69,500	348,288
Interest Income		937	1,500	1,507
Gain on Sale of Property, Plant and Equipment		-		7,999
International Students	4	53,012	46,000	57,364
Other Revenue		-	-	-
		2,453,377	1,880,482	2,508,856
Expenses				
Locally Raised Funds	3	74,375	-	169,296
International Students	4	16,226	14,327	7,495
Learning Resources	5	1,606,018	1,577,512	1,501,348
Administration	6	103,963	103,050	94,432
Finance		2,411	-	2,558
Property	7	569,800	133,504	500,916
Depreciation	8	93,279	50,000	92,953
Loss on Disposal of Property, Plant and Equipment		1,223	-	-
		2,467,295	1,878,393	2,368,998
Net Surplus / (Deficit) for the year		(13,918)	2,089	139,857
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		(13,918)	2,089	139,857

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

OMOKOROA NO1 SCHOOL

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	Actual 2020 $	Budget (Unaudited) 2020 $	Actual 2019 $
Balance at 1 January		1,047,020	1,078,271	907,163
Total comprehensive revenue and expense for the year		(13,918)	2,089	139,857
Capital Contribution to the Ministry of Education				-
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		-	-	-
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9				
Equity at 31 December	24	1,033,102	1,080,360	1,047,020
Retained Earnings		1,033,102	1,080,360	1,047,020
Reserves		-	-	-
Equity at 31 December		1,033,102	1,080,360	1,047,020

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.

Marked for Identification BDO TAURANGA AUDIT

OMOKOROA NO1 SCHOOL

Statement of Financial Position

As at 31 December 2020

	Notes	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Current Assets				
Cash and Cash Equivalents	9	808,323	573,537	536,225
Accounts Receivable	10	109,323	110,000	97,710
Prepayments		9,949	10,000	10,819
Inventories	11	1,498	500	647
		929,093	694,037	645,401
Current Liabilities				
GST Payable		23,024	-	3,285
Accounts Payable	13	219,203	139,264	139,620
Revenue Received in Advance	14	3,118	40,000	47,272
Provision for Cyclical Maintenance	15	5,000	-	4,446
Finance Lease Liability - Current Portion	17	17,980	18,420	19,513
Funds held for Capital Works Projects	18	352,703	75,000	76,304
		621,028	272,684	290,440
Working Capital Surplus/(Deficit)		308,065	421,353	354,961
Non-current Assets				
Property, Plant and Equipment	12	786,226	711,230	759,230
		786,226	711,230	759,230
Non-current Liabilities				
Provision for Cyclical Maintenance	15	35,827	32,223	27,223
Finance Lease Liability	17	25,362	20,000	39,947
		61,189	52,223	67,170
Net Assets		1,033,102	1,080,360	1,047,020
Equity	24	1,033,102	1,080,360	1,047,020

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

Marked for Identification
BDO
TAURANGA
AUDIT

OMOKOROA NO1 SCHOOL
Statement of Cash Flows
For the year ended 31 December 2020

	Note	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Cash flows from Operating Activities				
Government Grants		447,776	430,616	406,020
Locally Raised Funds		221,312	69,500	415,266
International Students		11,976	86,000	104,636
Goods and Services Tax (net)		19,739	(5,000)	(328)
Payments to Employees		(245,001)	(244,996)	(200,365)
Payments to Suppliers		(326,405)	(241,372)	(407,604)
Cyclical Maintenance Payments in the year		-	(9,793)	-
Interest Paid		(2,411)	-	(2,558)
Interest Received		1,051	1,500	1,533
Net cash from Operating Activities		128,036	86,455	316,600
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		(1,223)	-	7,999
Purchase of PPE (and Intangibles)		(118,875)	128,316	(96,066)
Net cash from Investing Activities		(120,097)	128,316	(88,067)
Cash flows from Financing Activities				
Finance Lease Payments		(12,239)	(5,766)	(5,717)
Funds Held for Capital Works Projects		276,399	75,000	(1,015)
Net cash from Financing Activities		264,160	69,234	(6,732)
Net increase/(decrease) in cash and cash equivalents		272,098	284,005	221,801
Cash and cash equivalents at the beginning of the year	9	536,225	289,532	314,424
Cash and cash equivalents at the end of the year	9	808,323	573,537	536,225

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 which form part of these financial statements..

OMOKOROA NO1 SCHOOL
Notes to the Financial Statements
For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity
Omokoroa No 1 School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes."

b) Basis of Preparation
Reporting Period
The financial reports have been prepared for the period 1 January 2020 to 31 December 2020 and in accordance with the requirements of the Public Finance Act 1989.

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

Financial Reporting Standards Applied
The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

Standard early adopted
In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 28.

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.

Marked for Identification
BDO
TAURANGA
AUDIT

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
The School recognises its obligation to maintain the Ministry's buildings in a good state to repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate so 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 12.

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

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

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

c) Revenue Recognition

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

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

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

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.

Marked for Identification
BDO
TAURANGA
AUDIT

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
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.

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

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

Prior Year Policy
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 Consolidated 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.

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 $1,000 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.

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	20-50 years
Furniture and equipment	10 years
Information and communication technology	5 years
Textbooks	10 years
Leased assets held under a Finance Lease	3-5 years term of lease
Library resources	12.5% Diminishing value

Marked for Identification
BDO
TAURANGA
AUDIT

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

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

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

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

m) Impairment of property, plant, and equipment and intangible assets
The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

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

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

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

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

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

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

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

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

- the present value of the estimated future cash flows.

Marked for identification
BDO
TAURANGA
AUDIT

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

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

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

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

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

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

t) Financial 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 purposes in accordance with financial reporting standards.

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

u) Borrowings
Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

Borrowings include but not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

Marked for identification
BDO
TAURANGA
AUDIT

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

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

Commitments and contingencies are disclosed exclusive of GST.

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

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

2. Government Grants

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Operational Grants	405,246	402,628	426,044
Teachers' Salaries Grants	1,332,866	1,332,866	1,274,501
Use of Land and Buildings Grants	389,077	-	363,181
Resource Teachers Learning and Behaviour Grants	2,174	-	173
Other MoE Grants	48,108	27,988	26,703
Other Government Grants	645	-	3,095
	2,178,116	1,763,482	2,093,697

Other MOE Grants total includes additional COVID-19 funding totalling $14,064 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Revenue			
Donations	39,339	26,800	46,749
Bequests	48,407	-	22,898
Activities	73,731	11,000	119,377
Trading	4,267	-	17,583
Fundraising	53,840	31,700	134,383
Other revenue	1,728	-	7,299
	221,312	69,500	348,288
Expenses			
Activities	59,902	-	89,903
Trading	2,665	-	20,584
Fundraising (Costs of Raising Funds)	11,808	-	58,808
	74,375	-	169,296
Surplus/ (Deficit) for the year Locally raised funds	146,937	69,500	178,992

Marked for Identification
BDO
TAURANGA
AUDIT

4. International Student Revenue and Expenses

	2020 Actual Number	2020 Budget (Unaudited) Number	2019 Actual Number
International Student Roll FTE	4	4	4

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Revenue			
International Student Fees	53,012	46,000	57,364
Expenses			
	2,778	1,827	5,674
Recruitment	-	-	(540)
International Student Levy	1,166	750	261
Employee Benefit - Salaries	9,749	10,000	-
Other Expenses	2,533	1,750	2,100
	16,226	14,327	7,495
Surplus/ (Deficit) for the year International Students'	36,786	31,673	49,869

5. Learning Resources

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Curricular	56,467	78,500	64,630
Equipment Repairs	187	-	313
Information and Communication Technology	967	-	684
Extra-Curricular Activities	175	-	475
Library Resources	1,319	900	963
Employee Benefits - Salaries	1,540,638	1,489,362	1,406,394
Staff Development	6,265	8,750	27,889
	1,606,018	1,577,512	1,501,348

6. Administration

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Audit Fee	4,475	4,600	4,220
Board of Trustees Fees	1,320	1,000	1,595
Board of Trustees Expenses	5,671	6,350	7,699
Communication	3,587	4,300	3,730
Consumables	7,600	12,200	7,224
Operating Lease	-	-	(213)
Other	6,069	6,700	5,012
Employee Benefits - Salaries	59,924	52,500	52,794
Insurance	8,417	8,500	7,773
Service Providers, Contractors and Consultancy	6,900	6,900	4,600
	103,963	103,050	94,432

Marked for Identification
BDO TAURANGA AUDIT

7. Property

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Caretaking and Cleaning Consumables	8,976	6,500	8,775
Consultancy and Contract Services	23,834	26,520	27,200
Cyclical Maintenance Provision	9,158	5,000	7,473
Grounds	20,397	8,500	11,052
Heat, Light and Water	32,627	32,000	35,261
Repairs and Maintenance	43,127	17,484	12,808
Use of Land and Buildings	389,077	-	363,181
Security	1,199	1,500	1,585
Employee Benefits - Salaries	41,405	36,000	33,582
	569,800	133,504	500,916

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

8. Depreciation

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Buildings - School	6,861	-	6,920
Furniture and Equipment	44,268	37,500	40,964
Information and Communication Technology	12,966	10,000	14,526
Leased Assets	26,180	-	27,529
Library Resources	3,004	2,500	3,014
	93,279	50,000	92,953

9. Cash and Cash Equivalents

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Bank Current Account	316,150	223,537	86,188
Bank Call Account	444,061	300,000	402,619
Short-term Bank Deposits	48,112	50,000	47,418
Cash and cash equivalents for Cash Flow Statement	808,323	573,537	536,225

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

Of the $808,323 Cash and Cash Equivalents, $352,703 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.

10. Accounts Receivable

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Receivables	1,684	-	544
Interest Receivable	48	-	162
Teacher Salaries Grant Receivable	107,591	110,000	97,004
	109,323	110,000	97,710
Receivables from Exchange Transactions	1,732	-	706
Receivables from Non-Exchange Transactions	107,591	110,000	97,005
	109,323	110,000	97,710

11. Inventories

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Stationery	323	500	647
	1,498	500	647

12. Property, Plant and Equipment

2020	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Buildings	222,553	-	(381)	-	(6,861)	**215,311**
Furniture and Equipment	386,168	150,051		-	(44,268)	**491,951**
Information and Communication Technology	44,776	5,446		-	(12,966)	**37,256**
Leased Assets	44,132	1,400		-	(26,180)	**19,352**
Library Resources	24,190	1,347	(177)	-	(3,004)	**22,356**
WIP	36,671	-	(36,671)			**-**
Balance at 31 December 2020	758,488	158,244	(37,229)	-	(93,279)	**786,226**

2020	Cost or Valuation $	Accumulated Depreciation $	Net Book Value $
Buildings	344,110	(128,799)	**215,311**
Furniture and Equipment	918,087	(426,136)	**491,951**
Information and Communication	150,846	(113,590)	**37,256**
Leased Assets	86,477	(67,125)	**19,352**
Library Resources	72,134	(49,779)	**22,356**
Balance at 31 December 2020	1,571,654	(785,428)	**786,226**

Marked for Identification
BDO
TAURANGA
AUDIT

12. Property, Plant and Equipment cont

2019	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Buildings	229,473	-	-	-	(6,920)	**222,553**
Furniture and Equipment	395,040	38,085	(5,993)	-	(40,964)	**386,168**
Information and Communication Technology	49,763	9,539	-	-	(14,526)	**44,776**
Leased Assets	54,080	17,581	-	-	(27,529)	**44,132**
Library Resources	24,190	3,852	(98)	-	(3,014)	**24,930**
WIP		36,671				**36,671**
Balance at 31 December 2019	752,546	105,728	(6,091)	-	(92,953)	**759,230**

2019	Cost or Valuation $	Accumulated Depreciation $	Net Book Value $
Buildings	347,038	(124,485)	**222,553**
Furniture and Equipment	768,035	(381,868)	**386,168**
Information and Communication Technology	145,399	(100,624)	**44,776**
Leased Assets	108,247	(64,115)	**44,132**
Library Resources	73,490	(48,560)	**24,930**
WIP - Poo3	36,671		**36,671**
Balance at 31 December 2019	1,478,882	(719,652)	**759,230**

13. Accounts Payable

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Operating Creditors	19,468	14,264	14,852
Accruals	3,725	5,000	3,445
Banking Staffing Overuse	72,482	-	13,942
Employee Entitlements - Salaries	113,303	112,500	99,756
Employee Entitlements - Leave Accrual	10,225	7,500	7,625
	219,203	139,264	139,620
Payables for Exchange Transactions	219,203	139,264	139,620
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	219,203	139,264	139,620

The carrying value of payables approximates their fair value.

Marked for Identification
BDO
TAURANGA
AUDIT

14. Revenue Received in Advance

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Grants in Advance - Ministry of Education	3,118	-	-
International Student Fees	-	40,000	47,272
	3,118	40,000	47,272

15. Provision for Cyclical Maintenance

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Provision at the Start of the Year	31,669	31,669	24,196
Increase/ (decrease) to the Provision During the Year	9,158	5,000	7,473
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	40,827	36,669	31,669
Cyclical Maintenance - Current	5,000	-	4,446
Cyclical Maintenance - Term	35,827	32,223	27,223
	40,827	32,223	31,669

17. Finance Lease Liability

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

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
No Later than One Year	17,980	-	19,513
Later than One Year and no Later than Five Years	25,362	-	39,947
Later than Five Years	-	-	-
	43,342	-	59,460

Marked for Identification
BDO
TAURANGA
AUDIT

18. Funds Held for Capital Works Projects

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

	2020	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		$	$	$		$
Waste water	*ongoing*	77,054	-		-	77,054
Mutli purpose	*ongoing*	(750)	305,721	(22,527)		282,444
Pool Landscaping SIP	*ongoing*	-	-	(6,795)		(6,795)
Totals		76,304	305,721	(29,322)	-	352,703

Represented by:

Funds Held on Behalf of the Ministry of Education	359,498
Funds Due from the Ministry of Education	6,795
	352,703

	2019	Opening Balances	Receipts from MoE	Payments		Closing Balances
		$	$	$		$
Waste water	*ongoing*	77,319	-	(265)	-	77,054
AFR Breakout				(750)		(750)
Totals		77,319	-	(1,015)	-	76,304

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.

Marked for Identification
BDO
TAURANGA
AUDIT

20. Remuneration

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

	2020 Actual $	2019 Actual $
Board Members		
Remuneration	1,320	1,595
Full-time equivalent members	0.09	0.18
Leadership Team		
Remuneration	247,207	224,992
Full-time equivalent members	2	2
Total key management personnel remuneration	248,527	226,587
Total full-time equivalent personnel	2.09	2.18

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:

	2020 Actual $000	2019 Actual $000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140-150	130-140
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	-	-

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

Remuneration $000	2020 FTE Number	2019 FTE Number
100-110	1.00	0.00
	1.00	0.00

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

21. Compensation and Other Benefits Upon Leaving

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

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

Marked for Identification
BDO
TAURANGA
AUDIT

22. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2019 (Contingent liabilities and assets at 31 December 2018: nil).

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed

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

23. Commitments

(a) Capital Commitments

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

(a) Multi Purpose Room as agent for the Ministry of Education. To date $305,721 has been received from the Minstry and $23,277 has been spent. This project is fully funded by the Ministry.

(Capital commitments at 31 December 2019:)

(a) Upgrade of swimming pool changing rooms to be completed in 2020, which will be fully funded by the board. The total board approved comitment is up to $80,000 of which $36,670 has been spent.

(b) Operating Commitments

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

(a) operating lease of a copiers;

	2020 Actual $	2019 Actual $
No later than One Year	-	2,839
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	-	2,839

Marked for Identification
BDO
TAURANGA
AUDIT

24. Managing Capital

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

25. Financial Instruments

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

Financial assets measured at amortised cost (2018: Loans and receivables)

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Cash and Cash Equivalents	808,323	573,537	536,225
Receivables	109,323	110,000	97,710
Investments - Term Deposits	-	-	-
Total Financial assets measured at amortised cost	917,646	683,537	633,935
Financial liabilities measured at amortised cost			
Payables	219,203	139,264	139,620
Borrowings - Loans	-	-	-
Finance Leases	43,342	38,420	59,460
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	262,545	177,684	199,080

26. Events After Balance Date

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

27. Comparatives

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

Marked for Identification
BDO
TAURANGA
AUDIT

Tel: +64 07 571 6280
Fax: +64 07 571 6281
www.bdo.nz

BDO TAURANGA
Level 1 The Hub, 525 Cameron Road,
Tauranga 3110
PO Box 15660, Tauranga 3144
New Zealand

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF OMOKOROA NO 1 SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

The Auditor-General is the auditor of Omokoroa No 1 School (the School). The Auditor-General has appointed me, Fraser Lellman, using the staff and resources of BDO Tauranga, 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 22, that comprise the statement of financial position as at 31 December 2020, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2020; 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 Discloure Regime as applicable to entities that qualify as Tier 2.

Our audit was completed on 27 May 2021. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

PARTNERS: Fraser Lellman CA, Kenneth Brown CA, Janine Hellyer CA, Donna Taylor CA, Paul Manning CA, Jenny Lee CA

ASSOCIATE: Michael Lim CA

BDO New Zealand Ltd, a New Zealand limited company, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. BDO New Zealand is a national association of independent member firms which operate as separate legal entities.

Responsibilities of the Board for the financial statements

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

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

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.

- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the Board 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 Analysis of Variance, Board of Trustees Listing and Kiwisport 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: *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.

Fraser Lellman
BDO Tauranga
On behalf of the Auditor-General
Tauranga, New Zealand

MINISTRY OF EDUCATION
TE TĀHUHU O TE MĀTAURANGA

Analysis of Variance Reporting

School Name:	Omokoroa School	School Number:	1863

Strategic Aim:	All students are able to access the New Zealand Curriculum as evidenced by achievement in relation to individual student learning stages/levels. The NZC used effectively to support acceleration in student outcomes. Students with special learning needs are supported in their learning. Maori students are engaged in their learning and are achieving educational and personal success.
Annual Aim:	GOAL 1: To decrease the number of students achieving below their expected level in Written Language.
Target:	Targets: To progress more boys into the competent category. To progress the Maori students who are below expectation. To progress the students in each Year level who are performing below expectation to the expected level for their cohort, in particular: • Y2 where 28% are below expectation. • Y3 where 6% are below expectation. • Y4 where 12% are below expectation. • Y5 where 10% are below expectation. • Y6 where 9% are below expectation. • Y7 where 15% are below expectation. • Y8 where 12% are below expectation.
Baseline Data:	Baseline data as at Feb 2020: • 5 students, 2.0%, 1 boy and 4 girls, have high needs in Written Language. • 25 students, 9.9 % of all students, 21 boys and 4 girls, are needing improvement in Written Language. • 184 students, 72.7 % of all students, 95 boys and 89 girls, are competent in Written Language. • 39 students, 15.4% of all students, 12 boys and 27 girls are excelling. • Therefore 88.1% of all students are either competent or excelling. There are approximately five times more boys than girls in the needing improvement category, and girls are more than twice as likely to be in the excelling category than boys. The small cohort of 22 Maori students are achieving at broadly similar levels to the rest of the school, with 77.3% being competent and 9.1 % excelling, making 86.4 % altogether . No Maori boys are excelling.

Actions
What did we do?

Review assessment data with staff and determine the particular areas of need.

Identify Target Learners who are achieving below their expected curriculum levels.

Inform parents that their child is in a target group for written language.

Students will know the learning intentions for their learning and receive regular feedback/feedforward.

Plan differentiated lessons for these students – Visual, practical and authentic learning contexts.

Monitor student learning using the teacher dashboard tool.

Ensure the students have regular written language lessons.

Ensure Classroom Learning Assistants have guidance and professional development.

Provide extra budget to provide Classroom Learning Assistant time and resources and specific funding for testing where required.

Use digital tracking system documentation to track the progress of Target students.

Use Literacy Exemplars and eAsTTle tools to formally assess these students in Terms 2 and 4, informal assessments Terms 1 and 3.

Use digital technologies in classrooms to motivate and facilitate written language.

Use the potential of GAFE (Google Apps for Education) for editing, collaborative and online learning.

Outcomes
What happened?

Schoolwide outcomes:

In February 2020, 5 students, **2.0%**, 1 boy and 4 girls, had **high needs** in Written Language.
In December 2020, 2 students, **1%**, 2 boys, had **high needs** in Written Language. Both boys are young incoming students, meaning that all the original February high needs students improved, 4 to the next category and 1 to Competent.

In February 2020, 25 students, **9.9 %** of all students, 21 boys and 4 girls, were **needing improvement** in Written Language.
In December 2020, 43 students, **14 %** of all students, 32 boys and 11 girls, were **needing improvement** in Written Language.
Of these 43, 4 progressed from the high needs category and 8 were new to the school, 13 did not progressed this year and 18 regressed from the competent category. 11 of these latter students are from Y5.

In February 2020, 184 students, **72.7 %** of all students, 95 boys and 89 girls, were **competent** in Written Language.
In December 2020, 213 students, 70 % of all students, 101 boys and 112 girls, were **competent** in Written Language, a decline of 2.7%

In February 2020, 39 students, **15.4%** of all students, 12 boys and 27 girls were **excelling.**
In December 2020, 47 students, **15 %** of all students, 13 boys and 34 girls were **excelling.**

Therefore in February 2020 **88.1%** of all students were either **competent** or **excelling.**
Therefore in December 2020 85% of all students were either **competent** or **excelling,** an overall decline of 3.1%.

In February there were approximately five times more boys than girls in the **needing**

Reasons for the variance
Why did it happen?

Student progress this year was severely affected by the Covid 19 lockdown and subsequent online learning. Whilst reading progress was largely maintained there was a decline in Written Language, particularly at Year 5 where students seem to have been affected by having less direct teaching of language skills.

Of the initial 29 Target Students, 4 moved from the High Needs category up to Improvement Needed.

12 moved up into the Competent category.

This would have left 17 still underachieving. However these students were joined by 10 incoming students and 18 current students whose achievement declined. 11 of these 18 were from Y5.

WRITTEN LANGUAGE TARGET STUDENT ANALYSIS 2020
(% and numbers of students not achieving in each Year Group)

	FEBRUARY		DECEMBER	
	High Needs	Improvement Needed	High Needs	Improvement Needed
Y0	NA	NA	10% (1) Incomer	10% (1) Incomer
Y1			4% (1) Incomer	4% (1) Incomer
Y2	8% (2) 1 to IN 1 to C	20% (5) 2 to C		10% (4) 1 Incomer 1 from HN 2 remaining
Y3		6% (2) 2 to C		9% (3) 2 from C 1 Incomer
Y4		10% (4) 2 to C		13% (5) 3 from C 2 remaining
Y5	2) (1)	6% (3) 1 to C		28% (16) 3 from HN

Evaluation
Where to next?

Prior to this "Covid Year" the school recorded its highest Written Language achievement rates since we have been collecting data in this way.

This indicates that the methods we have been using have been working. However we will continue to seek to try new ideas where the evidence is convincing.

There is also a change in demographics in our school zone and this is manifesting in more students arriving at school with additional learning needs. We see this trend continuing and will likewise continue to seeki methods and strategies to accelerate these students.

FEBRUARY 2021 : Written Language Analysis

In February 2021, 2 students, **0.8%**, 2 boys had **high needs** in Written Language.

In February 2021, 38 students, **15 %** of all students, 28 boys and 10 girls, were **needing improvement** in Written Language.

In February 2021, 179 students, **70.5 %** of all students, 81 boys and 98 girls, were **competent** in Written Language.

In February 2021, 35 students, **13.8%** of all students, 10 boys and 25 girls were **excelling.**

Therefore in February 2021 **84.3 %** of all students were either **competent** or **excelling.**

There are approximately three times more boys than girls in the **needing improvement**

Analyse end of year data to inform progress and planning for the following year.

Learning Staircase "STEPS" programme to be continued.

Teacher-Child Conferences used on a daily basis.

Student attitudes towards writing monitored.

New initiatives explored…Quick 60,

Use the literacy progressions developed by staff.

improvement category and girls were more than twice as likely to be in the **excelling** category than boys.
In December there were approximately three times more boys than girls in the **needing improvement** category and girls are approximately three times more likely to be in the **excelling** category than boys.

MAORI STUDENTS:
In February 22 Maori students were achieving at broadly similar levels to the rest of the school, with **77.3%** being **competent** and **9.1 % excelling,** making **86.4 %** altogether . No Maori boys were excelling.
In December the Maori Roll had increased to 33. There was a wider discrepancy between achievement levels of Maori and non-Maori, **75.8 %** were **competent** but none were **excelling. 24.2 %** , 6 boys and 2 girls, were **needing improvement** which is 10% more than the percentage of non-Maori but is similar to the percentage of boys in this category .
Of the 8 students not achieving , 4 were new to the school.

	3 to IN			2 remaining 11 from C
Y6		9% (4) 2 to C		11% (5) 2 remaining 2 incomers 1 from C
Y7		15% (3)		15% (3) no change
Y8		12% (4) 2 to C		14% (5) 2 remaining 2 incomers 1 from C

category and girls are more than twice as likely to be in the **excelling** category than boys.

In the small cohort of 29 Maori students , 15 boys and 14 girls, 4 boys and 1 girl are **needing improvement** which is similar to the rest of the school, but of concern is that no Maori students are **excelling** in Written Language compared to 13.8% of the whole school.

Planning for next year:

Targets:
To progress more boys into the competent and excelling categories.
To progress more Maori students into the excelling category.
To progress the students in each Year level who are performing below expectation to the expected level for their cohort, in particular:

- Y3 where 10% 4 students, 3 boys and 1 girl are below expectation.
- Y4 where 10% 3 students, 2 boys and 1 girl are below expectation.
- Y5 where 15% 5 students, 5 boys and 0 girls are below expectation.
- Y6 where 29%16 students,9 boys and 7 girl are below expectation.
- Y7 where 14% 5 students, 4 boys and 1 girl are below expectation.
- Y8 where 16% 3 students, 3 boys and 0 girl are below expectation.

Kiwisport Funding 2020

Funding Received $3,979.41

The above funding was used to provide:

Swim Lessons	(Bay Venues)	$1,260.00
Theatrical Dance Lessons (Gobsmacked Productions)		$2,800.00
Apportioned for dance instruction$10 per student (280 students)		
	Total	$4060.00