OWHIRO BAY SCHOOL

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019

School Address:	Happy Valley Road, Owhiro Bay, Wellington
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Ministry Number:	2942
Accounting Provider:	Accounting For Schools Ltd

OWHIRO BAY SCHOOL

Financial Statements - For the year ended 31 December 2019

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OWHIRO BAY SCHOOL

Statement of Responsibility

For the year ended 31 December 2019

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 2019 fairly reflects the financial position and operations of the school.

The School's 2019 financial statements are authorised for issue by the Board.

Philippa Henwood
Full Name of Board Chairperson

Tineke CEJ Giddy
Full Name of Principal

P Henwood
Signature of Board Chairperson

Signature of Principal

2 June 2020
Date:

2 June 2020
Date:

OWHIRO BAY SCHOOL

Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2019

	Notes	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Revenue				
Government Grants	2	1,197,049	1,146,800	1,165,702
Locally Raised Funds	3	57,062	40,760	93,270
Interest Earned		6,695	3,000	7,052
		1,260,806	1,190,560	1,266,024
Expenses				
Locally Raised Funds	3	9,129	-	8,237
Learning Resources	4	852,843	835,422	868,817
Administration	5	77,230	80,656	74,379
Finance		188	-	148
Property	6	285,082	276,635	242,612
Depreciation	7	31,507	18,000	34,167
Loss on Disposal of Property, Plant and Equipment		-	-	304
		1,255,979	1,210,713	1,228,664
Net Surplus for the year		4,827	(20,153)	37,360
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		4,827	(20,153)	37,360

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

OWHIRO BAY SCHOOL

Statement of Changes in Net Assets/Equity
For the year ended 31 December 2019

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Balance at 1 January	368,088	368,088	328,278
Total comprehensive revenue and expense for the year	4,827	(20,153)	37,358
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	4,961	-	2,452
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9	-	-	-
Equity at 31 December	377,876	347,935	368,088
Retained Earnings	377,876	347,935	368,088
Equity at 31 December	377,876	347,935	368,088

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.

OWHIRO BAY SCHOOL
Statement of Financial Position
As at 31 December 2019

	Notes	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Current Assets				
Cash and Cash Equivalents	8	80,844	78,940	184,492
Accounts Receivable	9	58,196	62,500	62,746
Funds held for Capital Works Projects	16	18,999	-	18,999
GST Receivable		5,821	13,000	13,129
Inventories	10	335	200	186
Investments	11	182,746	200,000	351,072
Prepayments		4,815	4,500	4,485
		351,756	359,140	635,109
Current Liabilities				
Accounts Payable	13	68,079	94,750	94,931
Finance Lease Liability - Current Portion	15	1,149	750	714
Funds for RTLB services	17	-	-	280,725
Provision for Cyclical Maintenance	14	6,000	-	-
		75,228	95,500	376,370
Working Capital Surplus/(Deficit)		276,528	263,640	258,739
Non-current Assets				
Property, Plant and Equipment	12	113,229	100,000	116,613
		113,229	100,000	116,613
Non-current Liabilities				
Finance Lease Liability	15	1,238	500	514
Provision for Cyclical Maintenance	14	10,643	15,205	6,750
		11,881	15,705	7,264
Net Assets		377,876	347,935	368,088
Equity		377,876	347,935	368,088

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

OWHIRO BAY SCHOOL

Statement of Cash Flows

For the year ended 31 December 2019

	Note	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Cash flows from Operating Activities				
Government Grants		274,553	247,044	240,045
Locally Raised Funds		57,077	40,641	95,715
Goods and Services Tax (net)		7,310	130	(12,639)
Payments to Employees		(100,158)	(110,657)	(127,767)
Payments to Suppliers		(215,026)	(173,821)	(137,951)
Cyclical Maintenance Payments in the year		-	-	(43,490)
Interest Paid		(188)	-	(148)
Interest Received		6,686	3,130	7,328
Net cash from/(to) the Operating Activities		30,254	6,467	21,093
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(25,820)	(1,387)	(47,686)
Purchase of Investments		-	-	107,442
Proceeds from Sale of Investments		168,326	151,072	-
Net cash from/(to) the Investing Activities		142,506	149,685	59,756
Cash flows from Financing Activities				
Furniture and Equipment Grant		4,961	-	2,452
Finance Lease Payments		(1,144)	22	(1,224)
Funds Administered on Behalf of Third Parties		(280,225)	(280,725)	10,230
Funds Held for Capital Works Projects		-	18,999	(9,791)
Net cash from Financing Activities		(276,408)	(261,704)	1,667
Net increase/(decrease) in cash and cash equivalents		(103,648)	(105,552)	82,516
Cash and cash equivalents at the beginning of the year	8	184,492	184,492	101,976
Cash and cash equivalents at the end of the year	8	80,844	78,940	184,492

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.

OWHIRO BAY SCHOOL
Notes to the Financial Statements
For the year ended 31 December 2019

1. Statement of Accounting Policies

a) Reporting Entity
Owhiro Bay 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 2019 to 31 December 2019 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".

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 27.

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

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

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

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

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

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

Useful lives of property, plant and equipment
The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.

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

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

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

c) Revenue Recognition

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

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

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

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

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

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

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

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

e) 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. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

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.

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	10–75 years
Furniture and Equipment	10–15 years
Information and Communication Technology	3 - 5 years
Leased Assets held under a Finance Lease	3 - 5 years
Library Resources	12.5% Diminishing value
Playground & Ground Improvements	10–15 years

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

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

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

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

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

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

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

o) 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.

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, funds held for capital works, and investments. All of these financial assets, except for investments that are shares, are categorised as "amortised cost" for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as "fair value through profit or loss" for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable, borrowings 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

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Operational grants	214,010	216,080	218,241
Other government grants	7,259	-	-
Other MoE Grants	46,068	30,720	24,138
Teachers' salaries grants	730,952	700,000	733,509
Use of Land and Buildings grants	198,760	200,000	189,814
	1,197,049	1,146,800	1,165,702

3. Locally Raised Funds

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

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Revenue			
Activities	157	-	-
Donations	35,720	31,000	74,806
Other revenue	12,159	9,760	9,410
Trading	9,026	-	9,054
	57,062	40,760	93,270
Expenses			
Trading	9,129	-	8,237
	9,129	-	8,237
Surplus for the year Locally raised funds	47,933	40,760	85,033

4. Learning Resources

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Curricular	33,278	36,565	32,441
Employee Benefits - Salaries	792,021	758,657	807,978
Information and Communication Technology	6,791	12,200	8,168
Library Resources	768	-	435
Staff Development	19,985	28,000	19,795
	852,843	835,422	868,817

OWHIRO BAY SCHOOL
Notes to the Financial Statements
For the year ended 31 December 2019

5. Administration

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Audit Fee	3,007	6,721	2,837
Board of Trustees Expenses	13,288	6,950	7,696
Board of Trustees Fees	2,045	3,800	1,920
Communication	2,157	2,100	2,260
Consumables	3,140	4,100	3,592
Employee Benefits - Salaries	45,107	44,000	48,817
Insurance	5,017	5,000	2,820
Operating Lease	-	1,000	342
Other	1,469	1,985	2,095
Service Providers, Contractors and Consultancy	2,000	5,000	2,000
	77,230	80,656	74,379

6. Property

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Caretaking and Cleaning Consumables	5,660	5,300	5,482
Consultancy and Contract Services	20,934	21,000	21,935
Cyclical Maintenance Expense	9,893	8,455	(17,260)
Employee Benefits - Salaries	-	8,000	-
Grounds	6,108	6,000	5,594
Heat, Light and Water	5,913	6,000	6,366
Rates	4,739	4,500	4,312
Repairs and Maintenance	31,772	16,080	25,057
Security	1,303	1,300	1,312
Use of Land and Buildings	198,760	200,000	189,814
	285,082	276,635	242,612

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.

7. Depreciation

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Buildings	645	450	816
Furniture and Equipment	10,359	5,500	10,553
Information and Communication Technology	12,933	7,500	14,009
Leased Assets	1,193	600	1,225
Library Resources	319	200	364
Playground & Ground Improvements	6,058	3,750	7,200
	31,507	18,000	34,167

8. Cash and Cash Equivalents

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Bank Current Account	63,858	-	-
Bank Call Account	16,986	78,940	188,858
Short-term Bank Deposits	-	-	-
Bank Overdraft	-	-	(4,366)
Cash equivalents and bank overdraft for Cash Flow Statement	80,844	78,940	184,492

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

9. Accounts Receivable

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Receivables	3,880	4,000	3,895
Banking Staffing Underuse	2,028	9,000	9,244
Interest Receivable	1,639	1,500	1,630
Teacher Salaries Grant Receivable	50,649	48,000	47,977
	58,196	62,500	62,746
Receivables from Exchange Transactions	5,519	5,500	5,525
Receivables from Non-Exchange Transactions	52,677	57,000	57,221
	58,196	62,500	62,746

10. Inventories

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Stationery	335	200	186

11. Investments

The School's investment activities are classified as follows:

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Current Asset			
Short-term Bank Deposits	182,746	200,000	351,072

OWHIRO BAY SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2019

12. Property, Plant and Equipment

2019	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Buildings	4,712	-	-	-	(645)	4,067
Furniture and Equipment	46,091	13,758	-	-	(10,359)	49,490
Information and Communication	12,994	12,062	-	-	(12,933)	12,123
Leased Assets	1,135	2,303	-	-	(1,193)	2,245
Library Resources	2,876	-	-	-	(319)	2,557
Playground & Ground Improvements	48,805	-	-	-	(6,058)	42,747
Balance at 31 December 2019	116,613	28,123	-	-	(31,507)	113,229

The net carrying value of equipment held under a finance lease is $2,245 (2018: $1,135).

2019	Cost or Valuation $	Accumulated Depreciation $	Net Book Value $
Buildings	13,549	(9,482)	4,067
Furniture and Equipment	148,621	(99,131)	49,490
Information and Communication	90,117	(77,994)	12,123
Leased Assets	6,169	(3,924)	2,245
Library Resources	43,406	(40,849)	2,557
Playground & Ground Improvements	140,429	(97,682)	42,747
Balance at 31 December 2019	442,291	(329,062)	113,229

2018	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Buildings	5,528	-	-	-	(816)	4,712
Furniture and Equipment	52,532	4,416	(304)	-	(10,553)	46,091
Information and Communication	25,023	1,980	-	-	(14,009)	12,994
Leased Assets	1,211	1,149	-	-	(1,225)	1,135
Library Resources	3,240	-	-	-	(364)	2,876
Playground & Ground Improvements	14,716	41,289	-	-	(7,200)	48,805
Balance at 31 December 2018	102,250	48,834	(304)	-	(34,167)	116,613

2018	Cost or Valuation $	Accumulated Depreciation $	Net Book Value $
Buildings	13,549	(8,837)	4,712
Furniture and Equipment	134,862	(88,771)	46,091
Information and Communication Technology	78,056	(65,062)	12,994
Leased Assets	3,866	(2,731)	1,135
Library Resources	43,406	(40,530)	2,876
Playground & Ground Improvements	140,429	(91,624)	48,805
Balance at 31 December 2018	414,168	(297,555)	116,613

13. Accounts Payable

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Operating creditors	8,550	38,000	38,033
Accruals	6,344	7,500	7,674
Employee Entitlements - salaries	50,649	48,000	47,977
Employee Entitlements - leave accrual	2,536	1,250	1,247
	68,079	94,750	94,931
Payables for Exchange Transactions	68,079	94,750	94,931
	68,079	94,750	94,931

The carrying value of payables approximates their fair value.

14. Provision for Cyclical Maintenance

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Provision at the Start of the Year	6,750	6,750	67,500
Increase to the Provision During the Year	9,893	8,455	(17,260)
Use of the Provision During the Year	-	-	(43,490)
Provision at the End of the Year	16,643	15,205	6,750
Cyclical Maintenance - Current	6,000	-	-
Cyclical Maintenance - Term	10,643	15,205	6,750
	16,643	15,205	6,750

15. Finance Lease Liability

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

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
No Later than One Year	1,149	750	714
Later than One Year and no Later than Five Years	1,238	500	514
	2,387	1,250	1,228

16. 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:

2019		Opening Balances $	Receipts from MoE $	Payments $	BOT Contribution/ (Write-off to R&M) $	Closing Balances $
Blk A Refurbishment toilets	*in progress*	(18,999)	-	-	-	(18,999)
Totals		(18,999)	-	-	-	(18,999)

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Due from the Ministry of Education	18,999
	(18,999)

2018		Opening Balances $	Receipts from MoE $	Payments $	BOT Contribution/ (Write-off to R&M) $	Closing Balances $
Blk A Refurbishment toilets	*in progress*	(9,208)	21,177	(30,968)	-	(18,999)
Totals		(9,208)	21,177	(30,968)	-	(18,999)

17. Funds for RTLB Services

Owhiro Bay School was the lead school funded by the Ministry of Education to provide the services of Resource Teachers of Learning and Behaviour to its cluster of schools. The funds held on behalf of the cluster was $280,725 as at 31 December 2018. Effective 29th April 2019, Bellevue School became the new lead school to provide the services of Resource Teachers of Learning and Behaviour to its cluster with all funds held on behalf as at that date transferred from Owhiro Bay School to Bellevue School.

18. Related Party Transactions

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

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

19. Remuneration

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

	2019 Actual $	2018 Actual $
Board Members		
Remuneration	2,045	1,920
Full-time equivalent members	0.14	0.09
Leadership Team		
Remuneration	282,972	215,782
Full-time equivalent members	2.60	2.00
Total key management personnel remuneration	285,017	217,702
Total full-time equivalent personnel	2.74	2.09

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:

Salaries and Other Short-term Employee Benefits:	2019 Actual $000	2018 Actual $000
Salary and Other Payments	140 - 150	130 - 140
Benefits and Other Emoluments	3 - 4	3 - 4

Other Employees
No other employe received total remuneration greater than $100,000 (2018: nil).
The disclosure for 'Other Employees' does not include remuneration of the Principal.

20. Compensation and Other Benefits Upon Leaving

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

	2019 Actual	2018 Actual
Total	-	-
Number of People	-	-

21. 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 2019, a contingent liability for the school may exist.

22. Commitments

(a) Capital Commitments
As at 31 December 2019 the Board has not entered into contract agreements for capital works.
(Capital commitments at 31 December 2018: nil)

(b) Operating Commitments
As at 31 December 2019 the Board has not entered into any contracts.
(Operating commitments at 31 December 2018: nil)

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:

	2019 Actual	2019 Budget (Unaudited)	2018 Actual
Financial assets measured at amortised cost (2018: Loans and receivables)	$	$	$
Cash and Cash Equivalents	80,844	78,940	184,492
Receivables	58,196	62,500	62,746
Investments - Term Deposits	182,746	200,000	351,072
Total Financial Assets Measured at Amortised Cost	321,786	341,440	598,310
Financial liabilities measured at amortised cost			
Payables	14,894	94,750	94,931
Finance Leases	2,387	1,250	1,228
Total Financial Liabilities Measured at Amortised Cost	17,281	96,000	96,159

25. Events After Balance Date

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its' COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed until 18 May 2020.

At the date of issuing the financial statements, the school has been able to absorb the majority of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the periods the school was physically closed but open for tuition, the school switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined, but it is not expected to be significant to the school. The school will continue to receive funding from the Ministry of Education, even while closed.

26. Prior Year Comparatives

Comparative figures included in the financial statements relate to the financial year ended 31 December 2018. Where necessary these figures have been reclassified on a basis consistent with current disclosure for the year ended 31 December 2019.

27. Adoption of PBE IFRS 9 Financial Instruments

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

- Note 9 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.
- Note 11 Investments: Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

Upon transition to PBE IFRS9 there were no material adjustments to these financial statements.

BDO WELLINGTON

OWHIRO BAY SCHOOL

Notes to the Financial Statements
For the year ended 31 December 2019

Name	Position	How position on Board gained	Occupation	Term expired/expires
Phillippa Henwood	Chairperson	Elected Nov 2017, Relected Jun 2019		Jun 2020
Peter Noble	Chairperson, Parent Rep	Elected 2013, re-elected Jun 2016		Jun 2019
Tineke Giddy	Principal	Appointed	Principal	
Laurel Barr	Parent Rep	Elected Jun 2016		Jun 2019
Fiona Hayvice	Parent Rep	Elected Jun 2019		Jun 2022
Megan Kyrke-Smith	Secretary	Elected Jun 2019		Jun 2022
Vikki Martin	Staff Rep	Elected Jun 2016		Jun 2019
Daniel Neely	Parent Rep	Elected Jun 2019		Jun 2022
Derek Robertson	Parent Rep	Elected Nov 2017		Jun 2019
Jo Scaiscia	Staff Rep	Elected Jun 2019		Jun 2022
Kriston Ware	Parent Rep	Co-opted Nov 2018, Elected Jun 2019		Jun 2020

OWHIRO BAY SCHOOL

Kiwi Sport Statement
For the year ended 31 December 2019

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

In 2019 the School received Kiwi Sport funding of $1,846 (2018: $2,034).

Kiwisport funding was used to transport students to sports events and participate in cross country and athletics.

BDO Wellington Audit Limited

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF OWHIRO BAY SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

The Auditor-General is the auditor of Owhiro Bay School (the School). The Auditor-General has appointed me, Geoff Potter, using the staff and resources of BDO Wellington Audit Limited, 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 20, that comprise the statement of financial position as at 31 December 2019, 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 2019; 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 as applicable to entities that qualify as tier 2.

Our audit was completed on 2 June 2020. 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.

Emphasis of Matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 25 on page 19 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

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.

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 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 (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.



Geoff Potter
BDO WELLINGTON AUDIT LIMITED
On behalf of the Auditor-General
Wellington, New Zealand

MINISTRY OF EDUCATION
TE TĀHUHU O TE MĀTAURANGA

Analysis of Variance Reporting 2019

Improvement Plan-Kindness/Manaakitanga

School Name:	Owhiro Bay School	School Number:	2942

Strategic Goal:	ROCKS values will be evident and consistently reinforced across the school, leading to increased wellbeing and belonging for all ākonga, students and staff alike.
2019 Annual Aim:	Undertake school-wide professional learning in PB4L and implement via the framework provided.
Target:	**Monitoring and Decision Making** move from *37.5% to 50%* **Expectations Defined** move from *50% to 70%* **Expectations Taught** move from *50% to 70%* Overall score: 71.4% Thank you for a lovely visit. You have a number of systems in the school that are going well. ROCKS is known by all the senior students. This year looking at making these values visible will be part of the process in your PB4L journey. Jan Treeby

Baseline Data:

The SET aims to determine how accurately school-wide PB4L is being implemented and was carried out at Owhiro Bay School on 15/30/2019. It consists of a number of evaluation questions that are divided into seven sub-scales. The following summary outlines some of the elements in the sub-scales and specifically highlights the strengths of the implementation at the school. In addition, areas are also identified for future direction and/or planning considerations.

Sub-scale	Elements	Quantitative measure	Strengths and Achievements	Suggested Future Directions and Planning
A. Expectations defined	Evidence that the school's expectations have been defined clearly and that these are visible across the school.	50%	Rocks – Respect, Originality, Confidence, Kindness and Success are established values All the senior school students knew the values.	Some students are getting the Home learning values mixed up with the school-wide values. How can the values be consistent to avoid these confusions?

B. Expectations taught	Evidence that the school has a system for teaching expectations. This sub-scale includes looking at how your school organises its teaching of social behaviour and staff/student knowledge of school-wide expectations.	50%	Teachers said are teaching the values but some have said that it isn't explicit more incidental.	Consistency in teaching the values and a plan of action.
C. Rewarding expected behaviour	Evidence that the school has a system for rewarding social behaviour and that the staff use this system.	100%	There is an established system for recognising the rocks values. Students are given values vouchers and one section goes home and the other goes into a box for a draw. The students are given certificates out at assembly.	Linking the values to the rewards and making sure all teachers are giving out the vouchers as some indicated that they could get better.
D. Responding to behaviour problems	Evidence that the school's system for responding to problem behaviour is understood consistently by staff.	100%	All staff indicated that they would refer serious behaviours to the leadership team	Look at what is meant by serious.
E. Monitoring and Decision Making	Evidence that data is summarised and reported to staff.	37.5%	Data is collected and put onto etap. The principal indicated that she looked at the data but it was not shared with the staff	This year we will look at ways to share all data with the staff.
F. Management	Evidence that the school leadership has embedded PBL goals into the school's overall goals and operations.	62.5%	PB4L is included in the charter under Kindness and the rock values are the heading in the charter.	
G. Regional Level Support	Evidence that the school team connects with regional personnel and allocates funding for school-wide PBL.	100%	Jan is part of the PB4L team that we can contact to ask questions.	

Actions *What did we do?*	Outcomes *What happened?*	Reasons for the variance *Why did it happen?*	Evaluation *Where to next?*
• Participated fully in the PB4L training • Appointed staff to leadership roles who showed interest • Set aside specified staff meeting PD slots for the roll out and development of the framework school-wide • Developed systems of accountability • Responded to data in a timely fashion.	We surpassed all expectations achieving 100% in 6 of the 7 areas. **Responding to Behaviour Problems** we scored 87.5% from 100% previously. See SET Narrative 2020 below.	The team were committed from the outset having identified the need for consistency for both staff and students alike. The 2 leads were committed, put in the time, and prepared well when leading staff meetings. Extra time was allocated when needed to support the Student Council initiatives.	• We need to celebrate and acknowledge success. • We need to think about the feasibility/sustainability of maintaining 2 leads in such a small school • We will need to think about how to maintain the level of commitment and how to induct new staff to the school • We will look to include more of the support staff team, especially in acknowledging the positive behaviours we are focusing on.

Planning for next year:

In 2020 we will revisit our ROCKS values as part of our community consultation.
We will refine our rubric and success criteria, re-visiting the areas that need closer attention as defined by the data.
We will turn our attention to achieving consistency in approach to positive behaviour for learning within the classroom setting school-wide.
We will continue to participate in the PB4L training/support sessions. 2 days per term and the Regional PB4L Day.
We will develop our permanent signage and the expectations for this throughout the school.

SET Narrative - The School-wide Evaluation Tool (SET) SWPB4L 2020

The SET aims to determine how accurately school-wide PB4L is being implemented and was carried out at Owhiro Bay School on 17/02/2020. It consists of a number of evaluation questions that are divided into seven sub-scales. The following summary outlines some of the elements in the sub-scales and specifically highlights the strengths of the implementation at the school. In addition, areas are also identified for future direction and/or planning considerations.

Sub-scale	Elements	Quantitative measure	Strengths and Achievements	Suggested Future Directions and Planning

A. Expectations defined	Evidence that the school's expectations have been defined clearly and that these are visible across the school.	100%	Rocks – Respect, Originality, Confidence, Kindness and Success are established values All the senior school students knew the values.	Clarifying ROCKS values as opposed to ROCKS Home Learning
B. Expectations taught	Evidence that the school has a system for teaching expectations. This sub-scale includes looking at how your school organises its teaching of social behaviour and staff/student knowledge of school-wide expectations.	100%	Lesson Plans for outside, corridors & library developed & taught.	Reteach last year's lesson plans for values & locations etc., e.g. corridors & playground & library & develop new ones for classrooms; and develop a schedule for teaching; develop some written social stories to reflect those expectations.
C. Rewarding expected behaviour	Evidence that the school has a system for rewarding social behaviour and that the staff use this system.	100%	There is an established system for recognising the rocks values. Students are given values vouchers and one section goes home and the other goes into a box for a draw. The students are given certificates out at assembly.	Revisiting the values vouchers and making sure all teachers are giving out the vouchers. Consider how to implement a whole school system for positive acknowledgements in a class setting.
D. Responding to behaviour problems	Evidence that the school's system for responding to problem behaviour is understood consistently by staff.	87.5%	All staff indicated that they would refer serious behaviours to the leadership team as agreed with the Principal.	A flowchart has been developed for managing minor & major; to develop the section for 'crisis'
E. Monitoring and Decision Making	Evidence that data is summarised and reported to staff.	100%	Data is collected by the staff, entered by Niky or the teacher put onto etap. The data and is shared with the staff and used to make decisions and to analyse trends & patterns.	Looking to use the e-tap app when available. Revisit how this is managed. May be worth looking at behaviour patterns over time.

F. Management	Evidence that the school leadership has embedded PBL goals into the school's overall goals and operations.	100%	PB4L is included in the charter under Kindness and the rock values are the heading in the charter. There is a budget for PB4L SW.	Wendy will send the TIC spreadsheet with this year's actions on it to support monitoring progress on the Action Plan.
G. Regional Level Support	Evidence that the school team connects with regional personnel and allocates funding for school-wide PBL.	100%	Wendy is available to ask questions & other supports as requested.	

Overall score: 98.2%

Thank you for making me welcome to your school. It was great that the ROCKS values are so well known already in your journey and you are building a range of lesson plans. Your clarity of focus for 2020 will help you to move along the journey. The challenge for Ōwhiro Bay School will be to manage the change of key staff, but this is an important focus to build systems for sustainability over time.

Wendy Taylor

PB4L School-wide Practitioner

MINISTRY OF EDUCATION
TE TĀHUHU O TE MĀTAURANGA

Analysis of Variance Reporting 2019

Improvement Plan-Auahatanga/Originality 2019

School Name:	Owhiro Bay School	School Number:	2942

Strategic Goal:	Move from our paper based reporting system to an online environment which provides for real time engagement for ākonga, parents, caregivers and whānau.
2019 Annual Aim:	Introduce a written reporting format that encompasses the Key Competencies.
Target:	To use SPOTLIGHT as a reporting tool with 3 families per classroom throughout 2019.
Baseline Data: ***Our current reporting system is still heavily influenced by the National Standards. The graphics and ticks draw parents'/whānau attention away from the written narrative.***	

Actions *What did we do?*	Outcomes *What happened?*	Reasons for the variance *Why did it happen?*	Evaluation *Where to next?*
• Created an interim written reporting format that complied with current legislation and reflected our vision, including adding student voice. • This report format was shared during 3-way conferences. • We had a PD session with Andy McFarlane at the beginning of the year to introduce the wider team to the tool. • Staff selected 3 students to trial SPOTLIGHT with in either maths, reading or writing.	• Our new reporting format required staff to think differently about the way in which they recorded information • Parents became aware of where their child/ren were at in relation to NZ Curriculum benchmarks • The new interim reporting system was embedded • In terms of SPOTLIGHT we did not successfully complete the 3 student trial per class as planned.	• Key staff member leading this initiative was away on maternity leave and it was difficult to maintain momentum in her absence • Some staff were reluctant to embrace SPOTLIGHT as the main planning tool/system • Lack of teacher planning meant that students had nothing to upload their evidence to. • Our IT hardware required upgrading-new chrome books and laptops were purchased to help with this.	We need to go back to basics- Teacher planning to be completed using SPOTLIGHT. Students QR codes to be printed and readily accessible. Staff/students taught how to use the QR code to upload evidence via ipad, chromebooks etc. Vikki Martin Deputy Principal to investigate the use of the app and develop a timeline and launch to parents of SPOTLIGHT.

• We allocated some staff meeting time to sharing our individual knowledge/skills in relation to SPOTLIGHT as a tool • In Term 4, we checked in to see how we were progressing and what needed to happen next.			

Planning for next year:

Expectations regarding the use of SPOTLIGHT to be made clear to staff from the outset, in terms of planning and uploading of evidence.
Progress in the use of SPOTLIGHT by staff and students as agreed, to be monitored regularly by Vikki Martin during DP release time.
1-1 sessions with Vikki as mentor to support the team with individual next steps.
A further PD session booked with Andy McFarlane in response to teacher need/feedback for the beginning of 2020.