

OPAWA SCHOOL

Annual Accounts For the year ended 31 December 2018

Ministry Number: 3455
Principal: Sally Ormandy
School Address: 30 Ford Road, Christchurch
School Phone: 03 332 6374
School Email: admin@opawa.school.nz

Members of the Board of Trustees

Name	Ceased	
Don Chittock	Dec-18	Elected
Liz Hawes		Elected
Fiona Platt		Elected
Tom Adams		Elected
Jeanette Woodward	Apr-18	Elected
Lee Hooper		Co-opted
Shevaun Karipa		Elected
Sally Ormandy - Principal		

The term finishes except for the principal in May 2019.

Accountant / Service Provider:

Geoff Gillam Consultants

Opawa School

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Opawa School

Statement of Responsibility

For the year ended 31 December 2018

The Board of Trustees (the Board) has pleasure in presenting the annual report of Opawa School incorporating the financial statements and the auditor's report, for the year ended 31 December 2018.

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 2018 fairly reflects the financial position and operations of the school.

The School's 2018 financial statements are authorised for issue by the Board Chairperson and the principal.

Elizabeth Helen Hawes

Full Name of Board Chairperson



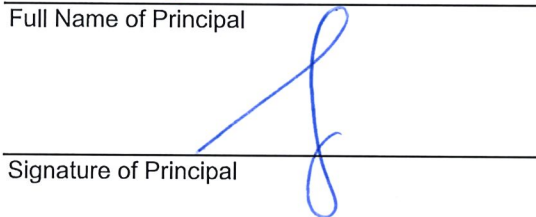
Signature of Board Chairperson

23.5.19

Date:

SALLY-MARIE ORMANDY

Full Name of Principal



Signature of Principal

23.5.19

Date:

Opawa School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue				
Government Grants	2	2,465,856	2,427,698	2,634,779
Locally Raised Funds	3	88,944	12,000	75,965
Interest Earned		18,006	11,000	16,026
		<u>2,572,806</u>	<u>2,450,698</u>	<u>2,726,770</u>
Expenses				
Locally Raised Funds	3	54,722	250	41,934
Learning Resources	4	1,668,830	1,654,443	1,920,017
Administration	5	145,945	143,020	132,736
Finance Costs		3,337	-	7,189
Property	6	627,140	607,445	524,992
Depreciation	7	46,758	50,540	45,590
		<u>2,546,732</u>	<u>2,455,698</u>	<u>2,672,458</u>
Net Surplus / (Deficit)		26,074	(5,000)	54,312
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>26,074</u></u>	<u><u>(5,000)</u></u>	<u><u>54,312</u></u>

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



Opawa School
Statement of Changes in Net Assets/Equity

For the year ended 31 December 2018

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
Balance at 1 January	<u>461,771</u>	<u>461,771</u>	<u>407,459</u>
Total comprehensive revenue and expense for the year	26,074	(5,000)	54,312
Contribution - Furniture and Equipment Grant	108,518	-	-
Equity at 31 December	<u>596,363</u>	<u>456,771</u>	<u>461,771</u>
Retained Earnings	596,363	456,771	461,771
Reserves	-	-	-
Equity at 31 December 2018	<u>596,363</u>	<u>456,771</u>	<u>461,771</u>

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



Opawa School

Statement of Financial Position

As at 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Assets				
Cash and Cash Equivalents	8	54,695	66,168	156,641
Accounts Receivable	9	98,338	92,000	101,218
GST Receivable		8,225	5,000	5,941
Prepayments		2,022	-	950
Investments	10	566,271	430,000	314,036
		<u>729,551</u>	<u>593,168</u>	<u>578,786</u>
Current Liabilities				
Accounts Payable	12	105,851	105,000	111,030
Revenue Received in Advance	13	4,691	-	983
Provision for Cyclical Maintenance	14	135,455	140,909	-
Finance Lease Liability - Current Portion	15	7,985	5,436	24,145
		<u>253,982</u>	<u>251,345</u>	<u>136,158</u>
Working Capital Surplus or (Deficit)		475,569	341,823	442,628
Non-current Assets				
Investments (more than 12 months)	10	2,000	2,000	2,000
Property, Plant and Equipment	11	135,334	123,930	154,470
		<u>137,334</u>	<u>125,930</u>	<u>156,470</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	10,000	10,000	130,909
Finance Lease Liability	15	6,540	982	6,418
		<u>16,540</u>	<u>10,982</u>	<u>137,327</u>
Net Assets		<u><u>596,363</u></u>	<u><u>456,771</u></u>	<u><u>461,771</u></u>
Equity		<u><u>596,363</u></u>	<u><u>456,771</u></u>	<u><u>461,771</u></u>

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



Opawa School

Cash Flow Statement

For the year ended 31 December 2018

		2018	2018	2017
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		588,721	562,698	609,463
Locally Raised Funds		88,944	12,000	75,965
Goods and Services Tax (net)		(2,284)	941	4,236
Payments to Employees		(352,217)	(315,347)	(375,548)
Payments to Suppliers		(257,270)	(202,065)	(250,752)
Interest Paid		(2,135)	-	(5,987)
Interest Received		17,964	12,392	14,295
Funds Administered on Behalf of Third Parties		3,708	(983)	(21,678)
Net cash from / (to) the Operating Activities		85,431	69,636	49,994
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	-	-
Purchase of PPE (and Intangibles)		(19,103)	(20,000)	(20,371)
Purchase of Investments		(252,235)	(115,964)	-
Proceeds from Sale of Investments		-	-	4,232
Net cash from / (to) the Investing Activities		(271,338)	(135,964)	(16,139)
Cash flows from Financing Activities				
Contribution by the Ministry of Education - Furniture and Equipment Grants		108,518	-	-
Finance Lease Payments		(24,557)	(24,145)	(20,140)
Net cash from Financing Activities		83,961	(24,145)	(20,140)
Net increase/(decrease) in cash and cash equivalents		(101,946)	(90,473)	13,715
Cash and cash equivalents at the beginning of the year	8	156,641	156,641	142,926
Cash and cash equivalents at the end of the year	8	54,695	66,168	156,641

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

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 omitted.



Opawa School

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2018

a) Reporting Entity

Opawa 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 2018 to 31 December 2018 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 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publically 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 11.

Critical Judgements in applying accounting policies

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

Classification of leases

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 15

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.

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.

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 three months or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

h) Accounts Receivable

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

i) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance.

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

After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

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

The School has met the requirements under schedule 6 section 28 of the Education Act 1989 in relation to the acquisition of securities.

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

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

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

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

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

Leased Assets

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

Depreciation

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

The estimated useful lives of the assets are:	Years
Building improvements – Crown	40
Furniture and equipment	5-10
Information and communication technology	5-10
Plant	10
Leased	3
Library resources	10

j) 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.

k) 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.

l) Revenue Received in Advance

Revenue received in advance relates to fees received from 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, should the School be unable to provide the services to which they relate.

m) 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).

n) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.



o) Financial Assets and Liabilities

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

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

The School's financial liabilities comprise accounts payable, funds held on behalf of the Ministry of Education, 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.

p) 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.

q) Budget Figures

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

s) 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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operational grants	501,104	497,698	516,898
Teachers' salaries grants	1,417,235	1,415,000	1,621,136
Use of Land and Buildings grants	454,107	450,000	405,197
Other government grants	93,410	65,000	91,548
	<u>2,465,856</u>	<u>2,427,698</u>	<u>2,634,779</u>

3. Locally Raised Funds

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<i>Revenue</i>			
Donations	26,126	2,000	25,006
Activities	43,625	-	32,884
Trading	19,193	10,000	18,075
	<u>88,944</u>	<u>12,000</u>	<u>75,965</u>
<i>Expenses</i>			
Activities	49,487	-	27,956
Trading	4,310	-	5,060
Donation costs	925	250	8,918
	<u>54,722</u>	<u>250</u>	<u>41,934</u>
<i>Surplus for the year Locally raised funds</i>	<u>34,222</u>	<u>11,750</u>	<u>34,031</u>

4 Learning Resources

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Curricular	60,813	56,443	54,552
Employee Benefits - Salaries	1,600,505	1,582,200	1,847,274
Staff Development	7,512	15,800	18,191
	<u>1,668,830</u>	<u>1,654,443</u>	<u>1,920,017</u>

5. Administration

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Audit Fee	4,269	4,000	3,776
Board of Trustees Fees	2,360	4,000	2,305
Board of Trustees Expenses	4,943	6,050	5,374
Communication	7,178	6,900	7,071
Consumables	18,061	18,500	21,848
Operating Lease	1,669	5,900	2,508
Staff Expenses	7,531	7,500	3,467
Other	9,298	11,400	9,399
Employee Benefits - Salaries	90,636	78,770	76,988
	<u>145,945</u>	<u>143,020</u>	<u>132,736</u>



6. Property

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Caretaking and Cleaning Consumables	6,514	6,000	5,301
Consultancy and Contract Services	7,061	6,000	8,045
Cyclical Maintenance Provision	14,546	20,000	(29,267)
Grounds	7,480	5,500	5,277
Heat, Light and Water	31,109	26,500	34,410
Rates	5,082	4,800	4,929
Repairs and Maintenance	20,682	17,645	23,925
Use of Land and Buildings - Non-Integrated	454,107	450,000	405,197
Employee Benefits - Salaries	80,559	71,000	67,175
	<u>627,140</u>	<u>607,445</u>	<u>524,992</u>

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

7. Depreciation of Property, Plant and Equipment

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Buildings - School	3,316	4,000	3,316
Furniture and Equipment	4,017	5,000	4,071
Information and Communication Technology	11,230	12,000	10,668
Plant	1,066	2,000	1,065
Leased Assets	22,772	22,540	21,806
Library Resources	4,357	5,000	4,664
	<u>46,758</u>	<u>50,540</u>	<u>45,590</u>

8. Cash and Cash Equivalents

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash on Hand	75	75	75
Bank Current Account	45,768	56,093	85,011
Bank Call Account	8,852	10,000	71,555
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	<u>54,695</u>	<u>66,168</u>	<u>156,641</u>

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

9. Accounts Receivable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Debtor Ministry of Education	4,591	-	-
Interest Accrued	3,434	2,000	3,392
Teacher Salaries Grant Receivable	90,313	90,000	97,826
	<u>98,338</u>	<u>92,000</u>	<u>101,218</u>
Receivables from Exchange Transactions	3,434	2,000	3,392
Receivables from Non-Exchange Transactions	94,904	90,000	97,826
	<u>98,338</u>	<u>92,000</u>	<u>101,218</u>



10. Investments

The School's investment activities are classified as follows:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Asset			
Short-term Bank Deposits with Maturities Greater than Three Months and No Greater than One Year	566,271	430,000	314,036
Non-current Asset			
Long-term Bank Deposits with Maturities Greater than One Year	2,000	2,000	2,000

The carrying value of long term deposits longer than 12 months approximates their fair value at 31 December 2018.

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2018						
Buildings	62,539	-	-	-	(3,316)	59,223
Furniture and Equipment	10,776	19,103	-	-	(4,017)	25,862
Information and Communication	28,406	-	-	-	(11,230)	17,176
Plant	6,632	-	-	-	(1,066)	5,566
Leased Assets	28,717	8,519	-	-	(22,772)	14,464
Library Resources	17,400	-	-	-	(4,357)	13,043
Balance at 31 December 2018	154,470	27,622	-	-	(46,758)	135,334

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Buildings	132,638	(73,415)	59,223
Furniture and Equipment	185,967	(160,105)	25,862
Information and Communication	175,287	(158,111)	17,176
Plant	54,027	(48,461)	5,566
Leased Assets	26,054	(11,590)	14,464
Library Resources	73,425	(60,382)	13,043
Balance at 31 December 2018	647,398	(512,064)	135,334

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2017						
Buildings	65,855	-	-	-	(3,316)	62,539
Furniture and Equipment	14,847	-	-	-	(4,071)	10,776
Information and Communication	20,606	18,468	-	-	(10,668)	28,406
Plant	7,697	-	-	-	(1,065)	6,632
Leased Assets	11,533	38,990	-	-	(21,806)	28,717
Library Resources	20,160	1,904	-	-	(4,664)	17,400
Balance at 31 December 2017	140,698	59,362	-	-	(45,590)	154,470

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Buildings	132,638	(70,099)	62,539
Furniture and Equipment	132,672	(121,896)	10,776
Information and Communication	220,280	(191,874)	28,406
Plant	64,626	(57,994)	6,632
Leased Assets	52,388	(23,671)	28,717
Library Resources	73,425	(56,025)	17,400
Balance at 31 December 2017	676,029	(521,559)	154,470

12. Accounts Payable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating Creditors	9,913	10,000	9,827
Employee Benefits Payable - Salaries	90,313	90,000	97,826
Employee Benefits Payable - Leave Accrual	5,625	5,000	3,377
	<u>105,851</u>	<u>105,000</u>	<u>111,030</u>
Payables for Exchange Transactions	105,851	105,000	111,030
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
	<u><u>105,851</u></u>	<u><u>105,000</u></u>	<u><u>111,030</u></u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Funds Held on Behalf of Third Parties	4,691	-	983
	<u>4,691</u>	<u>-</u>	<u>983</u>

14. Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	130,909	130,909	160,176
Increase to the Provision During the Year	14,546	20,000	-
Adjustment to the Provision	-	-	(29,267)
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	<u>145,455</u>	<u>150,909</u>	<u>130,909</u>
Cyclical Maintenance - Current	135,455	140,909	-
Cyclical Maintenance - Term	10,000	10,000	130,909
	<u><u>145,455</u></u>	<u><u>150,909</u></u>	<u><u>130,909</u></u>

The Board has a cash management plan to ensure that sufficient cash is available to meet all maintenance obligations as they fall due over the next 10 years. The amount recognised as a provision is the best estimate of the expenditure required to settle the present obligations at 31 December 2018. Present obligations are identified in the school's current 10-year property plan approved by the Ministry of Education. The provision has not been adjusted for inflation and the time value of money.

15. Finance Lease Liability

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	7,985	5,436	24,145
Later than One Year and no Later than Five Years	6,540	982	6,418
Later than Five Years	-	-	-
	<u>14,525</u>	<u>6,418</u>	<u>30,563</u>

16. 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.

17. Remuneration

Key management personnel compensation

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

	2018	2017
	Actual	Actual
	\$	\$
<i>Board Members</i>		
Remuneration	2,360	2,305
Full-time equivalent members	0.12	0.12
<i>Leadership Team</i>		
Remuneration	229,104	226,033
Full-time equivalent members	2	2
Total key management personnel remuneration	<u>231,464</u>	<u>228,338</u>
Total full-time equivalent personnel	<u>2.12</u>	<u>2.12</u>

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

Principal

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

	2018	2017
	Actual	Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120-130	130-140
Benefits and Other Emoluments	1-10	1-10
Termination Benefits	-	-

Other Employees

No other employee received total remuneration over \$100,000 (2017: nil).

18. 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:

	2018	2017
	Actual	Actual
Total	-	-
Number of People	-	-

19. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2018 (Contingent liabilities and assets at 31 December 2017: 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, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2018, a contingent liability for the school may exist.

20. Commitments

(a) Capital Commitments

As at 31 December 2018 the Board had no capital commitments.

(Capital commitments at 31 December 2017: nil)

(b) Operating Commitments

As at 31 December 2018 the Board has entered into the following contracts:

(a) operating lease of a photocopier and laptops;

	2018 Actual \$	2017 Actual \$
No later than One Year	7,139	7,788
Later than One Year and No Later than Five Years		7,139
Later than Five Years	-	-
	7,139	14,927

21. 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.

22. Financial Instruments

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

Cash, loan and receivables

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	54,695	66,168	156,641
Receivables	98,338	92,000	101,218
Investments - Term Deposits	568,271	432,000	316,036
Total Cash and Receivables	721,304	590,168	573,895

Financial liabilities measured at amortised cost

Payables	105,851	105,000	111,030
Finance Leases	14,525	6,418	30,563
Total Financial Liabilities Measured at Amortised Cost	120,376	111,418	141,593

23. Events After Balance Date

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF OPAWA SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

The Auditor-General is the auditor of Opawa School (the School). The Auditor-General has appointed me, Michael Lee, using the staff and resources of Crowe Horwath, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 15, that comprise the Statement of Financial Position as at 31 December 2018, the Statement of Comprehensive Revenue and Expense, Statement of Changes in Net Assets/Equity and Cash Flow Statement for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2018; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 23 May 2019. This is the date at which our opinion is expressed.

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

Basis of opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

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

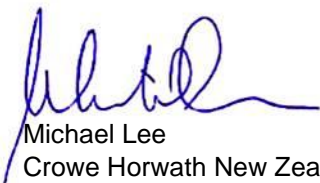
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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.



Michael Lee
Crowe Horwath New Zealand Audit Partnership
On behalf of the Auditor-General
Christchurch, New Zealand

Analysis of Variance for the Board Report 2018

	Mathematics Professional Learning and Development		January - November 2018
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Strategic Aim:	Challenge all learners - all our students are extended in their learning to realise their full potential
Annual Aim:	At least 75% of Year 5-8 students will be working at their expect curriculum level for Maths
Target:	To accelerate the progress of at least 16 (of the 41 below) students in Year 5 - Year 8
Baseline Data:	See tables outlined below for All Students, Target Students and Intervention Students

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ul style="list-style-type: none"> • There were 50, rather than 41 target students. Of these, 8 were at Year 5, 18 at Year 6, 11 at year 7 and 13 at Year 8. • Please note that this data includes students where most were Well Below rather than Below curriculum expectation. • Although our original attention was to target Below students, in reality, teachers also targeted the Well Below students. Consequently, although few have met curriculum expectation, many of the students have made a shift in their learning. • NB The Well Below category can include students that are anywhere 	<p>The data is low. 54% (26 students of 44) Year 5 & 6 students are achieving at or above their expected curriculum level and 53% (26 of 49) of Year 7 & 8 students are achieving at or above.</p> <p>The data shows that the situation for Years 5 & 6 students and Year 7 & 8 students is below the 75% aimed for.</p> <p>It is not appropriate to compare this to the National figure of 75% as the data for students from year 0-4 always lifts the Year 5-8 data and the whole school picture is always higher.</p> <p>For the target students our aim was to accelerate at least 16 of the 41 students. We accelerated 8 of</p>	<p>The achievement results for all students in Years 5-8 show a significant dip in Maths achievement this year. This is to be expected as teachers grapple with new more complex practices and is often referred to as the “implementation dip” or “the learning pit”. James Nottingham has written and shared extensively about the learning pit that both students and adults experience. This data also shows clearly that we must keep an unrelenting focus on students who are currently not achieving at curriculum expectation and who do not currently believe in their own mathematical ability.</p>	<p>The data shows that we still have the imperative to focus fully on Mathematics engagement and achievement in 2019.</p> <p>The Teacher Voice data indicates that teachers are passionate about the changes to their teaching programmes and the impact on their students’ self belief and engagement. However there is a significant need for teachers to be supported to use the data and their new learning from the last 2 years to accelerate student learning in Years 5-8.</p> <p>A key focus will be to review all testing tools and moderation practices to reflect the new approach, and to link this to the curriculum pathways. In addition, systems and protocols need to be developed to ensure consistent assessment practices, reflective</p>

from 2-5 years below expectation. We have not included the ORS students in this data.

- Target students were discussed at the start of each professional development session.
- Throughout 2018 PLD has focused on increasing the capability of all teachers to lift expectations for students currently at low levels in Maths. They have also been learning the progressions for each mathematical operation so that they are in a better position to meet the needs of target and all students.
- Professional readings, particularly the work of [Catherine Attard](#) on the relationship between engagement and achievement, read and discussed by all staff. These readings also focused on how to positively influence the identity of students who believe that they will never be good at Maths.
- Some of the target students were also

50 students identified as target students.

Although there is very little shift in achievement as yet, the engagement survey baseline and follow up surveys show a significant shift by target students. In the following ways:

In May, 65% of students believed that maths was very important to them. November results show that now 74% of students believe that maths was very important to them. As the belief that maths is important to them is a precursor to engagement and achievement, this is a significant shift. Students are now valuing their maths learning more.

In May, 20% of students like hard challenging maths and in November 34% like hard challenging maths. This too is significant because target students are the very students that will normally avoid complex tasks.

In May, 34% of students felt that they shared their mathematical thinking and in November this was 44%. We believe that this shows increased confidence and self belief.

- Another reason for the difference between the aims and what actually happened is that this year there has been lack of clarity between the Team Leaders and the In school Maths leaders as to whose role it is to manage the assessment tools and discussion on target students. There has also been a new data management system set up that is not yet set up in a way that maximizes the opportunities for the tool to provide exactly the data that teachers need at their fingertips. Data is also stored in different places and all these systems need to be aligned and easily accessible so that the data is supporting teachers to know exactly who the target students are and what are their next learning steps.

The approaches that were

practices are continued and are sustainable.

We will do this in the following ways:

- Teacher Inquiries linked directly to selected target students and support from the facilitator focused around this inquiry goal.. This will include video analysis of teaching actions taken and their impact on the students.
- We will implement the following system changes to ensure that our processes and personnel are all working for maximum impact for students:
- Create a clear assessment timeline that shows when data entry needs to be completed by so that Lead Teachers can be analysing and feeding back to the staff the issues that are emerging and have discussions in both team meetings and staff meetings and how these issues can be addressed.
- Decide on the use of PAT

involved in the ALIM programme which this year has been spread wider to involve 2 cohorts. Students selected for ALIM were those target students who, in discussion with the facilitator and the ALIM teachers, were those most likely to benefit from a short term intervention. The original plan was to have 2 groups of 8 for the ALIM intervention but following the advice of the facilitator, the teachers worked with 6 students rather than 8 as it is not possible to really address the needs if the group is too large. Although boys were the original focus, in Year 7, we were unable to include them because of their inconsistent attendance. The achievement gains for these students who received a second an additional session of Maths daily has shown positive gains for students.-data will be shown on separate table.

- See table 3 below
- Specific actions that we

In May, 35% of students thought that maths was exciting and challenging. This has now increased to 47%. We believe that this is a direct reflection of an increase in culturally responsive practices and the quality of the tasks used by the teachers. [See article “ Rich Maths tasks, students misconceptions, using tasks” Chapter 1, Corwin.](#)

In May, 59% of students liked to help their friends with their maths. This has now increased to 71%. We believe that this demonstrates a positive classroom climate where students feel comfortable asking for help and a willingness to support others.

Teacher Voice indicates that these students also have a changed attitude to Mathematics learning and are now more engaged in classroom learning.

- Trends that have emerged from the student voice are that:
- Students are happy to take on a challenge

effective involved a wider range of culturally responsive teaching practices. These included careful crafting of classroom norms to ensure all students felt safe to engage in class discussions, careful selection of tasks that promote engagement to happen successfully for all, and high expectations for all ethnicities.

and use the scale score feature to indicate whether acceleration has occurred.

- Data Boards will be reinstated and will be discussed at each team meeting.
- Robust moderation processes will be set up and used to grow teachers' understanding of next steps needed for specific target students.
- Co-construct the Assembly SMS data management system to ensure it is set up in a way that maximizes the alignment between assessments and subsequent teaching goals.
- Ensure all teachers are using the traffic light sheets to identify and track target students from first week of Term 1
- Replace the vacuum created by the discarded portfolios with a suite of pedagogically sound assessment tools e.g moderated rich tasks, illustrations, see saw digital entries.
- Explore as a staff, the use

have taken include:

Transformative change to teaching practice focusing on a change from procedural teaching to conceptual, using tasks based on the students own experience (culturally responsive teaching)
Target students now have access to exciting high quality tasks.

- ALiM has enabled many of the target students to receive a 'double dose' of maths. In addition, teacher survey results indicate that the change in their pedagogical approach has had a very positive effect on the target students.
- Leadership have supported opportunities for collaborate partners to reflect on their practice with the facilitator.

- Practice is important
- Willingness to ask for help from others – not just the teacher
- If one strategy doesn't work – try another
- Try my best
- The teacher surveys indicate the following shifts:
100% of teachers have rated a high level or a complete change in Pedagogical thinking as a result of the PLD.
Teachers saw benefits such as:
"a focus on understanding instead of speed and correct answers"
"encouraging children to think deeply and share ideas"
"successful use of having mixed groups and having tasks that are open-ended"
"the constant reflection and professional dialogue amongst all staff"

of the PACT tool, with the view to it being fully implemented in 2020.

- Ensure all teachers are using the Early and At coding for assigning students achievement rather than the 3 phase beginning, proficient and advanced system that had been in place and is still used by some teachers.
- This indicates that a focus of the PLD moving forward will be to strengthen confidence with the use of rich tasks and their link to balance in the curriculum. Needs from teachers indicated at the mid-year reflection:
"We need to sustain the PD we are doing and ensure that it continues once the PLD phase is complete"

Planning for next year:

Please refer to the 'where to next' (Evaluation) column above.

Table 1

Data 5-8 (as at the end of 2018) Class distribution

Number of students who were at or above the Curriculum Expectation at the end of 2018

Year 5/6 At or Above		Year 7/8 At or Above	
Ethnicity	Number	Ethnicity	Number
Māori	17	Māori	19
NZE	23	NZE	28
Asian	-	Asian	-
Pasifika	1	Pasifika	1
Other	3	Other	1
Total	44	Total	49
Percentage of total students at or above	54%	Percentage of total students at or above	53%

Table 2**Target Students**

Data (as at the end of 2018)

Number of students who were at or above the Curriculum Expectation at the end of 2018

Year 5			Year 6			Year 7			Year 8		
Ethnicity	Number	Expected Level	Ethnicity	Number	Expected Level	Ethnicity	Number	Expected Level	Ethnicity	Number	Expected Level
Maori	0	0	Maori	3	1	Maori	4	0	Maori	3	1
NZE	6	1	NZE	14	1	NZE	7	0	NZE	8	1
Asian	0	0	Asian	-	-	Asian	0	-	Asian	1	1
Pasifika	1	0	Pasifika	1	0	Pasifika	0	-	Pasifika	1	0
Other	0	0	Other	1	0	Other	0	-	Other	1	0
Total	7	1	Total	19	2	Total	11	0	Total	14	3

Please note that this data includes students where most were **Well Below** rather than **Below** curriculum expectation. Although few have met curriculum expectation, many of the students have made a shift in their learning. The **Well Below** category can include students that are anywhere from 2-5 years below expectation. We have not included the ORS students in this data.

Table 3

ALiM Report - End of Year Results 2018

Categories	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Total number of students	Number of students who accelerated	Number of students who are at NZ Curriculum expectation
Number of:													
Māori students				3		1	1					4 moved from WB to B 1 did not show significant movement	0
Pasifika students							1					1 moved from WB to B	0
NZEuropean				2			3					5 moved from WB to B	0
Other students				1									0
TOTALS													
Male students				3									
Female students				3		1	5						

Total Number of Teachers Involved	
Beginning of ALiM	1
End of ALiM	2

Assessment: Sources of evidence to support judgements (pre intervention and post/end of intervention):

JAM The 6 year 4 students all moved from Advanced Counting to Part whole thinking in 10 weeks. They gained hugely in confidence and although many of them went up on the add/sub and mult/div domains they struggled with fractions and that is the next step teaching for them.

All of the Year 7 students started the ALIM programme at Well Below and 5 of the 6 have moved from Well Below to Below.

They are all so much more positive and engaged in the wider class programme and are no longer scared of doing Maths. They have moved from additive thinking to multiplicative thinking. The Year 6/7 students had an intensive 5 week intervention and less focus in the final 5 weeks.

**OPAWA SCHOOL
BOARD OF TRUSTEES
2018**

Name	Position	How Position on Board was gained	Term Expires	Occupation
Liz Hawes	<i>Board Chair</i>	<i>Appointed February 2018</i>	<i>March 2019</i>	
Don Chittock	<i>Board Chair</i>	<i>Re-Elected May 2016</i>	<i>January 2018</i>	
Don Chittock	<i>Parent rep</i>	<i>Re-Elected May 2016</i>	<i>March 2019</i>	
Fiona Platt	<i>Parent rep</i>	<i>Elected May 2016</i>	<i>March 2019</i>	
Tom Adams	<i>Parent rep</i>	<i>Elected May 2016</i>	<i>March 2019</i>	<i>Teacher</i>
Lee Hooper	<i>Parent rep</i>	<i>Co-opted November 2018</i>	<i>March 2019</i>	
Sally Ormandy	<i>Principal</i>	<i>Appointed January 2016</i>	<i>March 2019</i>	<i>Principal</i>
Jeanette Woodward	<i>Staff Rep</i>	<i>Appointed July 2016</i>	<i>March 2019</i>	<i>Teacher</i>
Shevaun Karipa	<i>Staff Rep</i>	<i>Appointed 2018</i>	<i>March 2019</i>	<i>Deputy Principal</i>

**OPAWA SCHOOL
KIWISPORT
2018**

Students participated in organised sport. In 2018 the school received Kiwisport funding of \$4624.37 (2017 5210.57). The funding was spent on sports equipment, coaching of teams and providing buses for Friday sport.