

ROTO-O-RANGI SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

School Directory

Ministry Number:	1927
Principal:	Wayne Donnellon
School Address:	5 Kairangi Road, Roto-o-Rangi, 3495
School Postal Address:	5 Kairangi Road, Roto-o-Rangi, 3495
School Phone:	07 827 1727
School Email:	office@rotoorangischool.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Occupation	Term Expires/ Expired
Marcel Kuijpers	Chairperson	Elected	Deputy Principal	July 2022
Wayne Donnellon	Principal	ex Officio		
Katy Dawson	Parent Rep	Elected		Expired 2019
Graeme Norvill	Parent Rep	Elected	Project Manager	July 2022
William Ormsby	Parent Rep	Elected		Expired 2019
Shelley Kennerley	Parent Rep	Elected	Teacher	July 2022
Steven Curin	Parent Rep	Elected	Business Owner	July 2022
Joanna McIntyre	Parent Rep	Elected	ECE Teacher	July 2022
Tessa Goldsman	Staff Rep	Elected	Teacher	July 2022

Accountant / Service Provider: Education Services Ltd

ROTO-O-RANGI SCHOOL

Annual Report - For the year ended 31 December 2019

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Roto-O-Rangi 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.

Shelley Kennerley

Full Name of Board Chairperson



Signature of Board Chairperson

29/5/2020

Date:

Wayne Donnellon

Full Name of Principal



Signature of Principal

29/5/2020

Date:

Roto-O-Rangi 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	755,239	681,874	705,037
Locally Raised Funds	3	46,536	44,300	44,841
Interest income		1,361	200	1,388
Gain on Sale of Property, Plant and Equipment		-	-	420
		<hr/>	<hr/>	<hr/>
		803,136	726,374	751,686
Expenses				
Locally Raised Funds	3	22,992	13,500	21,029
Learning Resources	4	462,201	435,469	423,038
Administration	5	49,415	56,800	52,172
Finance		319	-	711
Property	6	216,032	209,605	232,191
Depreciation	7	18,200	15,000	15,388
Transport		25,432	19,700	22,197
		<hr/>	<hr/>	<hr/>
		794,591	750,074	766,726
Net Surplus / (Deficit) for the year		8,545	(23,700)	(15,040)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		8,545	(23,700)	(15,040)

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



Roto-O-Rangi School
Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
Balance at 1 January		169,589	179,928	179,928
Total comprehensive revenue and expense for the year		8,545	(23,700)	(15,040)
Capital Contributions from the Ministry of Education				
SNUP		-	-	4,701
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
Equity at 31 December	22	178,134	156,228	169,589
Retained Earnings		178,134	156,228	169,589
Equity at 31 December		178,134	156,228	169,589

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.



Roto-O-Rangi School Statement of Financial Position

As at 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	30,854	35,010	4,042
Accounts Receivable	9	48,558	39,617	46,468
GST Receivable		126	-	-
Prepayments		1,504	4,761	5,018
Inventories	10	2,705	572	2,961
Investments	11	32,502	-	31,597
Funds owed for Capital Works Projects	16	-	-	1,310
		<u>116,249</u>	<u>79,960</u>	<u>91,396</u>
Current Liabilities				
GST Payable		-	1,869	2,138
Accounts Payable	13	42,459	39,008	34,022
Provision for Cyclical Maintenance		-	-	-
Finance Lease Liability - Current Portion	15	4,386	3,026	5,041
		<u>46,845</u>	<u>43,903</u>	<u>41,201</u>
Working Capital Surplus/(Deficit)		69,404	36,057	50,195
Non-current Assets				
Property, Plant and Equipment	12	150,698	138,689	159,247
		<u>150,698</u>	<u>138,689</u>	<u>159,247</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	34,000	13,749	27,500
Finance Lease Liability	15	7,968	4,769	12,353
		<u>41,968</u>	<u>18,518</u>	<u>39,853</u>
Net Assets		<u>178,134</u>	<u>156,228</u>	<u>169,589</u>
Equity		<u>178,134</u>	<u>156,228</u>	<u>169,589</u>

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



Roto-O-Rangi School
Statement of Cash Flows
For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		174,003	144,000	163,040
Locally Raised Funds		48,280	32,500	38,771
Goods and Services Tax (net)		(2,264)	-	269
Payments to Employees		(65,927)	(67,000)	(75,764)
Payments to Suppliers		(116,516)	(149,891)	(121,395)
Interest Paid		(319)	-	(711)
Interest Received		1,362	200	1,370
Net cash from Operating Activities		38,619	(40,191)	5,580
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(9,650)	-	(2,684)
Purchase of Investments		-	-	(31,597)
Proceeds from Sale of Investments		-	-	-
Net cash from Investing Activities		(9,650)	-	(34,281)
Cash flows from Financing Activities				
Finance Lease Payments		(3,467)	-	(2,657)
Funds Held for Capital Works Projects		1,310	-	(39,801)
Net cash from Financing Activities		(2,157)	-	(42,458)
Net increase/(decrease) in cash and cash equivalents		26,812	(40,191)	(71,159)
Cash and cash equivalents at the beginning of the year	8	4,042	75,201	75,201
Cash and cash equivalents at the end of the year	8	30,854	35,010	4,042

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..



Roto-O-Rangi School

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

a) Reporting Entity

Roto-O-Rangi 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 26.

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.

Cyclical Maintenance Provision

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at Note 14.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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.

Prior Year Policy

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

i) Inventories

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



j) Investments

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

Prior Year Policy

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

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

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

k) Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$1000 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:

Buildings	3% DV
Furniture and Equipment	20% DV
Information and Communication	20% DV
Motor Vehicles	20% DV
Leased Assets	5 years
Library Resources	12.5% DV
Leased assets are depreciated over the life of the lease.	



l) Intangible Assets

Software costs

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

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

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

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

m) Impairment of property, plant, and equipment and intangible assets

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets

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

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

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

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

n) Accounts Payable

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



o) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

p) Revenue Received in Advance

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

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

q) Funds Held in Trust

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

r) Shared Funds

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

s) Provision for Cyclical Maintenance

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

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

t) Financial 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, borrowings, finance lease liability, and painting contract liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.



u) Borrowings

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

Grants determined by the Minister of Education for operational activities includes all items (core components) included in the Operational Funding notice.

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

v) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

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



2. Government Grants

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	144,587	127,000	134,354
Teachers' Salaries Grants	411,592	372,619	372,619
Use of Land and Buildings Grants	170,626	165,255	165,255
Resource Teachers Learning and Behaviour Grants	1,934	-	4,674
Other MoE Grants	25,340	17,000	28,135
Other Government Grants	1,160	-	-
	<u>755,239</u>	<u>681,874</u>	<u>705,037</u>

3. Locally Raised Funds

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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	27,232	22,000	13,375
Activities	9,907	4,000	9,546
Trading	5,282	11,800	15,747
Fundraising	4,115	6,500	6,173
	<u>46,536</u>	<u>44,300</u>	<u>44,841</u>
Expenses			
Activities	4,139	-	8,304
Trading	16,996	13,500	12,385
Fundraising (Costs of Raising Funds)	1,857	-	340
	<u>22,992</u>	<u>13,500</u>	<u>21,029</u>
<i>Surplus for the year Locally raised funds</i>	<u>23,544</u>	<u>30,800</u>	<u>23,812</u>

4. Learning Resources

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	16,371	26,450	7,222
Library Resources	355	900	350
Employee Benefits - Salaries	445,353	405,619	415,466
Staff Development	122	2,500	-
	<u>462,201</u>	<u>435,469</u>	<u>423,038</u>



5. Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	2,949	2,500	2,213
Board of Trustees Fees	2,985	3,000	1,585
Board of Trustees Expenses	1,039	-	-
Communication	3,643	3,200	3,389
Consumables	5,673	5,200	5,478
Operating Lease	2,322	7,000	3,683
Other	3,247	4,900	5,480
Employee Benefits - Salaries	21,709	24,000	24,035
Insurance	3,366	4,500	4,294
Service Providers, Contractors and Consultancy	2,482	2,500	2,015
	<u>49,415</u>	<u>56,800</u>	<u>52,172</u>

6. Property

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Caretaking and Cleaning Consumables	595	800	734
Cyclical Maintenance Expense	6,500	7,000	20,751
Grounds	5,883	5,100	5,422
Heat, Light and Water	7,092	7,000	7,008
Repairs and Maintenance	2,997	4,450	12,954
Use of Land and Buildings	170,626	165,255	165,255
Employee Benefits - Salaries	10,998	10,000	9,719
Consultancy	11,341	10,000	10,348
	<u>216,032</u>	<u>209,605</u>	<u>232,191</u>

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	2,453	2,391	2,453
Building Improvements	3,849	3,820	3,919
Furniture and Equipment	1,797	2,088	2,142
Information and Communication Technology	4,164	2,134	2,189
Motor Vehicles	242	294	302
Leased Assets	5,016	3,522	3,613
Library Resources	679	751	770
	<u>18,200</u>	<u>15,000</u>	<u>15,388</u>

8. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Bank Current Account	30,854	35,010	4,042
Cash equivalents for Cash Flow Statement	<u>30,854</u>	<u>35,010</u>	<u>4,042</u>

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	17,853	13,872	19,597
Receivables from the Ministry of Education	-	-	2,875
Interest Receivable	95	78	96
Teacher Salaries Grant Receivable	30,610	25,667	23,900
	<u>48,558</u>	<u>39,617</u>	<u>46,468</u>
Receivables from Exchange Transactions	17,948	13,950	19,693
Receivables from Non-Exchange Transactions	30,610	25,667	26,775
	<u>48,558</u>	<u>39,617</u>	<u>46,468</u>

10. Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Stationery	680	572	1,866
Uniforms	2,025	-	1,095
	<u>2,705</u>	<u>572</u>	<u>2,961</u>

11. Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits	32,502	-	31,597
Total Investments	<u>32,502</u>	<u>-</u>	<u>31,597</u>

12. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2019						
Buildings	40,957	-	-	-	(2,453)	38,504
Building Improvements	70,979	-	-	-	(3,849)	67,129
Furniture and Equipment	8,711	-	-	-	(1,797)	6,914
Information and Communication Tech	14,634	9,650	-	-	(4,164)	20,120
Motor Vehicles	1,208	-	-	-	(242)	966
Leased Assets	17,427	-	-	-	(5,016)	12,411
Library Resources	5,331	-	-	-	(679)	4,654
Balance at 31 December 2019	<u>159,247</u>	<u>9,650</u>	<u>-</u>	<u>-</u>	<u>(18,200)</u>	<u>150,698</u>



	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2019			
Buildings	81,782	(43,278)	38,504
Building Improvements	170,488	(103,359)	67,129
Furniture and Equipment	98,405	(91,491)	6,914
Information and Communication	117,737	(97,617)	20,120
Motor Vehicles	10,000	(9,034)	966
Leased Assets	20,335	(7,924)	12,411
Library Resources	44,829	(40,175)	4,654
Balance at 31 December 2019	543,576	(392,878)	150,698

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2018						
Buildings	43,411	-	-	-	(2,453)	40,957
Building Improvements	74,898	-	-	-	(3,919)	70,979
Furniture and Equipment	9,343	1,509	-	-	(2,142)	8,711
Information and Communication Tech	10,947	5,876	-	-	(2,189)	14,634
Motor Vehicles	1,510	-	-	-	(302)	1,208
Leased Assets	7,480	15,840	(2,279)	-	(3,613)	17,427
Library Resources	6,100	-	-	-	(770)	5,331
Balance at 31 December 2018	153,689	23,225	(2,279)	-	(15,388)	159,247

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2018			
Buildings	81,782	(40,825)	40,957
Building Improvements	170,488	(99,509)	70,979
Furniture and Equipment	98,405	(89,694)	8,711
Information and Communication	108,087	(93,453)	14,634
Motor Vehicles	10,000	(8,792)	1,208
Leased Assets	20,335	(2,908)	17,427
Library Resources	44,829	(39,498)	5,331
Balance at 31 December 2018	533,926	(374,679)	159,247

13. Accounts Payable

	2019 Actual	2019 Budget (Unaudited)	2018 Actual
	\$	\$	\$
Operating Creditors	5,520	7,733	4,331
Accruals	4,299	4,954	4,299
Employee Entitlements - Salaries	30,610	25,667	23,900
Employee Entitlements - Leave Accrual	2,030	654	1,492
	42,459	39,008	34,022
Payables for Exchange Transactions	42,459	39,008	34,022
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	42,459	39,008	34,022

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	27,500	6,749	6,749
Increase to the Provision During the Year	6,500	7,000	20,751
Provision at the End of the Year	<u>34,000</u>	<u>13,749</u>	<u>27,500</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Term	34,000	13,749	27,500
	<u>34,000</u>	<u>13,749</u>	<u>27,500</u>

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	4,386	3,026	5,041
Later than One Year and no Later than Five Years	7,968	4,769	12,353
	<u>12,354</u>	<u>7,795</u>	<u>17,394</u>

16. Funds Owed (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 \$
Boundary Fence	<i>completed</i>	(1,310)	-	-	1,310	-
Totals		<u>(1,310)</u>	<u>-</u>	<u>-</u>	<u>1,310</u>	<u>-</u>

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Boundary Fence	<i>in progress</i>	38,491	-	(39,891)	-	(1,310)
Totals		<u>38,491</u>	<u>-</u>	<u>(39,891)</u>	<u>-</u>	<u>(1,310)</u>



17. 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.

18. 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 \$
<i>Board Members</i>		
Remuneration	2,985	1,585
Full-time equivalent members	0.15	0.14
<i>Leadership Team</i>		
Remuneration	271,585	255,804
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	<u>274,570</u>	<u>257,389</u>
Total full-time equivalent personnel	<u>3.15</u>	<u>3.14</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:

	2019 Actual \$000	2018 Actual \$000
<i>Salaries and Other Short-term Employee Benefits:</i>		
Salary and Other Payments	100 - 110	100-110
Benefits and Other Emoluments	2 - 3	2-3
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2019 FTE Number	2018 FTE Number
100 - 110	-	-
	<u>0.00</u>	<u>0.00</u>

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



19. 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	-	-

20. 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.

21. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2019 (Capital commitments at 31 December 2018: nil).

(b) Operating Commitments

There are no operating commitments as at 31 December 2019 (Operating commitments at 31 December 2018: nil).

22. 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.



23. Financial Instruments

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

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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	30,854	35,010	4,042
Receivables	48,558	39,617	46,468
Investments - Term Deposits	32,502	-	31,597
Total Financial assets measured at amortised cost	<u>111,914</u>	<u>74,627</u>	<u>82,107</u>

Financial liabilities measured at amortised cost

Payables	42,459	39,008	34,022
Borrowings - Loans	-	-	-
Finance Leases	12,354	7,795	17,394
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>54,813</u>	<u>46,803</u>	<u>51,416</u>

24. 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. Subsequently all schools and kura reopened on the 18th of 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 is open for tuition, the school has 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.

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

25. Comparatives

There has been one prior period comparative reclassification to make disclosure consistent with the current year.

26. 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



INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF ROTO-O-RANGI SCHOOL'S
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019**

The Auditor-General is the auditor of Roto-O-Rangi School (the School). The Auditor-General has appointed me, Kurt Sherlock, using the staff and resources of Crowe New Zealand Audit Partnership, 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

Our audit was completed on 29 May 2020. This is the date at which our opinion is expressed.

The basis for our opinion is explained below and we draw your attention to other matters. 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 24 on page 20 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.

The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is the Crowe Australasia external audit division. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

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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 arise from the Public Audit Act 2001.

Other information

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

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

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

Independence

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

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



Kurt Sherlock
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Hamilton New Zealand

ANALYSIS OF VARIANCE

School Name:	Roto-o-Rangi			School Number:	1927																				
Strategic Aim:	All students are successfully accessing the NZC through strong Literacy and Numeracy achievements.																								
Annual Aim:	Accelerating achievement of students trending Below or Well Below expected levels of achievement.																								
Target:	85% of Year 4 and 5 students achieving At or Above expected levels in Writing, with % Above expectation similar to previous years																								
Baseline Data:	Writing																								
	Year	Above Expectation	At Expectation	Below Expectation																					
	Year 3	0%	57%	43%																					
	Year 4	0%	64%	36%																					
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>																				
<p>Teacher Inquiries were based on the data of underachieving students in Literacy. They inquired into their practice and tried various strategies (depending on their year level) to accelerate the children's achievement.</p> <p>Teachers used various programmes such as: Rainbow Reading, STEPS, Reading Eggs to grow reading achievement and Spelling Under Scrutiny, boy oriented topics, quick writes to help Writing achievement.</p> <p>TA hours were given to support students in literacy.</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">2019</th> <th style="text-align: center;">Above</th> <th style="text-align: center;">At</th> <th style="text-align: center;">N.A.</th> </tr> </thead> <tbody> <tr> <td>Y4</td> <td style="text-align: center;">15%</td> <td style="text-align: center;">70%</td> <td style="text-align: center;">15%</td> </tr> <tr> <td>Y5</td> <td style="text-align: center;">8%</td> <td style="text-align: center;">62%</td> <td style="text-align: center;">31%</td> </tr> <tr> <td>Y4</td> <td style="text-align: center;">3</td> <td style="text-align: center;">14</td> <td style="text-align: center;">3</td> </tr> <tr> <td>Y5</td> <td style="text-align: center;">1</td> <td style="text-align: center;">8</td> <td style="text-align: center;">4</td> </tr> </tbody> </table> <p>N.A. means Needing Acceleration to reach expected levels</p> <p>The Year 4s achieved the target of 85% At or Above expectation, whilst Year 5s only made 70%.</p>			2019	Above	At	N.A.	Y4	15%	70%	15%	Y5	8%	62%	31%	Y4	3	14	3	Y5	1	8	4	<p>All students who needed acceleration in Writing received teacher aide support and were identified within teacher's inquiries as target children.</p> <p>Of the 4 children who are still below expectation, 3 made slightly accelerated progress but did not reach expectation yet. 1 was new to the school in July and arrived Needing Acceleration but did not reach expected levels.</p> <p>The 2 of the 3 Year 4 children have learning delays which is effecting their achievement and whilst they are progressed at a standard rate they have not been accelerated to reach expected levels.</p>	<p>All children will continue to receive support in 2020 through TA or through changes in teaching practice/resources specific to their needs.</p> <p>Utilise RT Lit to support teachers and students in literacy.</p> <p>Streamlining programmes in Literacy to develop more consistency of practice</p>
2019	Above	At	N.A.																						
Y4	15%	70%	15%																						
Y5	8%	62%	31%																						
Y4	3	14	3																						
Y5	1	8	4																						
Planning for next year:																									

Continue to monitor progress of this group of students who will be Year 5/6 in 2020

Budget for PLD in dyslexia to support literacy programmes. Some students in this group who are underachieving at in this group.

Continue PLD with Learner Agency to better target literacy achievement and children's learning needs, whilst growing their capacity to self and peer assess.

Provide some teacher aide support for students who are underachieving in literacy in this year group.

School Name:	Roto-o-Rangi			School Number:	1927																				
Strategic Aim:	All students are successfully accessing the NZC through strong Literacy and Numeracy achievements.																								
Annual Aim:	Accelerating achievement of students trending Below or Well Below expected levels of achievement.																								
Target:	To accelerate all Maaori Girls achievement in Maths to match or surpass Maaori Boys achievement																								
Baseline Data:	NZ Maori	Above	At	Below																					
	Male	33.33%	54.67%	12.00%																					
	Female	0.00%	75.00%	25.00%																					
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>																				
<p>Teachers had underachieving students in their Inquiries and so regularly examined what was working and not working for these students and adjusted their teaching practice as a result.</p> <p>Engaged in some culturally responsive practices in 2019 to better connect with our Maaori students – allotted time to learn te reo and tikanga, learned waiata weekly, included more Maaori perspectives in learning topics, included more reo in numeracy.</p>	<table border="1"> <thead> <tr> <th>2019 Maths</th> <th>Above</th> <th>At</th> <th>N.A.</th> </tr> </thead> <tbody> <tr> <td>Maori Female</td> <td>33%</td> <td>33%</td> <td>33%</td> </tr> <tr> <td></td> <td>3</td> <td>3</td> <td>3</td> </tr> <tr> <td>All Male</td> <td>24%</td> <td>55%</td> <td>21%</td> </tr> <tr> <td></td> <td>10</td> <td>23</td> <td>9</td> </tr> </tbody> </table> <p>The data would have been achieved had 1 Maaori Female moved from N.A. to At. So there is insignificant difference between the data and the target.</p> <p>Boys achievement went down from 2018 to 2019</p>			2019 Maths	Above	At	N.A.	Maori Female	33%	33%	33%		3	3	3	All Male	24%	55%	21%		10	23	9	<p>3 new boys arrived in the later part of the year who were all N.A. but did not reach expected levels. 1 boy was counted in 2019 but not previously because he is ORS funded.</p> <p>The extra support provided for the students helped accelerate progress of the more able.</p> <p>The progress in culturally responsive practice and explicit raising of Maaori profile lead to greater confidence in our girls.</p>	<p>The extra students arriving N.A. reduced the percentages. Monitor their progress in 2020 with support to see if there is acceleration following them settling in to a new school.</p> <p>Maaori girls still need to be targeted for support in Maths in 2020.</p>
2019 Maths	Above	At	N.A.																						
Maori Female	33%	33%	33%																						
	3	3	3																						
All Male	24%	55%	21%																						
	10	23	9																						
Planning for next year:																									
<p>Maaori girls to continue to be supported in learning programmes and progress monitored each term.</p> <p>Staff to be given further PLD and support in developing culturally responsive practice, including growing own tikanga and reo knowledge.</p> <p>Increase the visual presence of Maaori in the physical environment as well.</p>																									

School Name:	Roto-o-Rangi	School Number:	1927
Strategic Aim:	Raise the understanding and use of the school Values.		
Annual Aim:	Raise the understanding and use of the school Values.		
Target:	To have 90% of students believe that there has been an improvement in the use of the school Values		
Baseline Data	There was no baseline data		
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>
<p>Surveyed 2 senior classes for the student voice.</p> <p>Implemented the tick chart system for teachers to use in the classroom when they notice a value being shown</p> <p>Introduced a 'Happy 30' reward system for the students that make the 15 ticks over the 2 week cycle</p> <p>Progressions for the ages to show what they need to learn at the different levels</p> <p>Created a resource folder with activities and definitions suitable for all ages for teachers</p> <p>Implemented a certain time for Values learning to be taught in the class -> 9am Tuesday-Thursday for 30 minutes</p>	<p>80% of students believed that there was an improvement in 4 out of the 6 school values (Resilience, Caring, Enthusiasm and Co-operation).</p> <p>Only 23% of students believe there was an improvement in 2 of the other Values (Respect and Responsibility)</p>	<p>The heightened focus on the Values allowed students to be more aware of areas we were not performing to well.</p> <p>Students were quite simplistic in their definitions, so whilst the scores were low for 2 areas of Values, they were for minor reasons – not looking after their own clothing/PE gear and talking in assembly/teacher giving instructions.</p> <p>Staff reduced focus on the Values later in the year and it was BAU in the last term, hence a possible drop in student awareness/use too.</p>	<p>Whilst we did not achieve the target, there was a heightened recognition and awareness of the Values.</p> <p>Around 60% of students believe that students are using the school Values either all of the time or most of the time. It will be valuable to see if that changes in 2020 with the 3 students with the most challenge behaviours having moved to new schools.</p> <p>A full year of focus is required if we are to make a difference and keep these values as central to the Vision.</p>
Planning for next year:			
<p>A Unit to be offered for Values but with enhanced requirements to increase student and parent awareness of the Values and their use.</p> <p>Values sharing to become a component of each assembly.</p> <p>Surveying of same students to monitor if there is a change between 2019 and 2020.</p> <p>Values to be a secondary target by Leadership Team.</p>			

KiwiSport 2019

In 2019 the school received KiwiSport funding. The funding was spent on competing at school based sports days and inter-school sport events (including entry fees, transportation costs, venue hire) in Swimming, Winter Sports, Gymnastics, Cross Country, and Athletics.

It covered some costs for advertising healthy lifestyles through the school newsletter. It also went towards participation in EOTC events such as the Leadership Day run by Project Energize and supporting any students who needed support to participate in after school sports.

The number of students participating in organised sports based on a school team was approximately 84% students throughout 2019; mainly in miniball, rugby, soccer, touch, netball. There was an even higher percentage when this is expanded to include non-school based sports such as cricket, swimming club or dance but the school has had some input in directing children to these sports/activities.

Money was also needed to supply equipment such as athletics items, swimming equipment and cones required for teams to compete in sports teams; such as triathlon, rugby, netball and miniball. (i.e. Each team must supply their own first aid kit which is a requirement of Cambridge Junior Rugby Sports organisers).