

RAWHITI SCHOOL

Annual Reports For the year ended 31 December 2018

Ministry Number:	696
Principal:	Liz Weir
School Address:	150 Leaver Terrace, Christchurch
School Phone:	03 3889519
School Email:	admin@rawhiti.school.nz

Members of the Board of Trustees

Name	Ceased
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Karen Brandon	
Jen Evans	
Johny Langley	
Janet Carson	
Thomas Parata	
Elizabeth Kazmierczak	
Liz Weir - Principal	

The term finishes, except for the principal, in May 2019.

Accountant / Service Provider:

Geoff Gillam Consultants

Rawhiti School

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Rawhiti 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 Rawhiti 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.

Jen Evans

Full Name of Board Chairperson

Lo Wei

Full Name of Principal

[Signature]

Signature of Board Chairperson

[Signature]

Signature of Principal

21/5/19

Date:

21/5/19

Date:

Rawhiti School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2018

		2018	2018	2017
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Revenue				
Government Grants	2	5,018,671	4,725,547	5,064,158
Locally Raised Funds	3	100,983	13,000	97,154
Interest Earned		55,898	40,000	56,405
		<u>5,175,552</u>	<u>4,778,547</u>	<u>5,217,717</u>
Expenses				
Locally Raised Funds	3	67,078	3,000	69,721
Learning Resources	4	3,048,282	2,883,600	3,065,630
Administration	5	180,366	207,850	160,164
Finance Costs		1,955	-	2,013
Property	6	1,646,173	1,659,900	1,672,878
Depreciation	7	179,854	100,000	197,037
Loss on Disposal of Property, Plant and Equipment		-	-	3,616
		<u>5,123,708</u>	<u>4,854,350</u>	<u>5,171,059</u>
Net Surplus / (Deficit)		51,844	(75,803)	46,658
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>51,844</u>	<u>(75,803)</u>	<u>46,658</u>

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

Rawhiti 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>2,659,388</u>	<u>2,659,388</u>	<u>2,612,730</u>
Total comprehensive revenue and expense for the year	51,844	(75,803)	46,658
Owner transactions			
Contribution - Furniture and Equipment Grant	1,935	-	-
Equity at 31 December	<u>2,713,167</u>	<u>2,583,585</u>	<u>2,659,388</u>
Retained Earnings	2,713,167	2,583,585	2,659,388
Reserves	-	-	-
Equity at 31 December 2018	<u>2,713,167</u>	<u>2,583,585</u>	<u>2,659,388</u>

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

Rawhiti School
Statement of Financial Position
As at 31 December 2018

		2018	2018	2017
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	347,007	132,877	345,771
Accounts Receivable	9	159,711	160,000	168,134
GST Receivable		14,177	10,000	330
Prepayments		1,454	2,000	4,098
Inventories		2,293	-	-
Investments	10	1,085,275	1,300,000	1,436,468
		<u>1,609,917</u>	<u>1,604,877</u>	<u>1,954,801</u>
Current Liabilities				
Accounts Payable	12	182,283	182,000	168,090
Revenue Received in Advance	13	133,005	100,000	304,301
Finance Lease Liability - Current Portion	14	36,274	31,488	33,730
		<u>351,562</u>	<u>313,488</u>	<u>506,121</u>
Working Capital Surplus or (Deficit)		<u>1,258,355</u>	<u>1,291,389</u>	<u>1,448,680</u>
Non-current Assets				
Property, Plant and Equipment	11	1,479,530	1,309,985	1,259,985
		<u>1,479,530</u>	<u>1,309,985</u>	<u>1,259,985</u>
Non-current Liabilities				
Finance Lease Liability	14	24,718	17,789	49,277
		<u>24,718</u>	<u>17,789</u>	<u>49,277</u>
Net Assets		<u>2,713,167</u>	<u>2,583,585</u>	<u>2,659,388</u>
Equity		<u>2,713,167</u>	<u>2,583,585</u>	<u>2,659,388</u>

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

Rawhiti 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		1,128,677	870,547	1,222,995
Locally Raised Funds		100,983	13,000	97,154
Goods and Services Tax (net)		(13,847)	(9,670)	11,856
Payments to Employees		(569,423)	(495,551)	(523,916)
Payments to Suppliers		(575,017)	(465,484)	(598,629)
Interest Received		69,580	50,827	52,949
Net cash from / (to) the Operating Activities		140,953	(36,331)	262,409
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	-	-
Purchase of PPE (and Intangibles)		(385,414)	(150,000)	(380,516)
Purchase of Investments		-	-	-
Proceeds from Sale of Investments		351,193	136,468	99,277
Net cash from / (to) the Investing Activities		(34,221)	(13,532)	(281,239)
Cash flows from Financing Activities				
Contribution by the Ministry of Education - Furniture and Equipment Grants		1,935	-	-
Finance Lease Payments		(36,000)	(33,730)	(33,053)
Funds Administered on Behalf of Third Parties		(71,431)	(129,301)	276,564
Net cash from Financing Activities		(105,496)	(163,031)	243,511
Net increase/(decrease) in cash and cash equivalents		1,236	(212,894)	224,681
Cash and cash equivalents at the beginning of the year	8	345,771	345,771	121,090
Cash and cash equivalents at the end of the year	8	347,007	132,877	345,771

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

Rawhiti School

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2018

a) Reporting Entity

Rawhiti 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

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 14

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.

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

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.

j) Property, Plant and Equipment

Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document. Improvements to buildings owned by the Crown are recorded at cost, less accumulated depreciation and impairment losses.

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

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

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

Leased Assets

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

Depreciation

Property, plant and equipment 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	20
Furniture and equipment	5-10
Information and communication technology	5
Plant	10
Leased	3
Library resources	10

k) 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.

l) 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.

m) Revenue Received in Advance

Revenue received in advance relates to fees received from [international, hostel students and grants received] (*delete as appropriate*) where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as 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.

n 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).

o) 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.

p) 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.

r) Goods and Services Tax (GST)

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

s) Budget Figures

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

t) Services received in-kind

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

2. Government Grants

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Operational grants	897,705	883,295	896,403
Teachers' salaries grants	2,382,488	2,380,000	2,450,953
Use of Land and Buildings grants	1,405,686	1,400,000	1,398,818
Other government grants	332,792	62,252	317,984
	<u>5,018,671</u>	<u>4,725,547</u>	<u>5,064,158</u>

3. Locally Raised Funds

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

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
<i>Revenue</i>			
Donations	18,079	10,000	16,101
Activities	64,947	3,000	60,742
Trading	17,957	-	20,311
	<u>100,983</u>	<u>13,000</u>	<u>97,154</u>
<i>Expenses</i>			
Activities	52,905	3,000	57,695
Trading	12,742	-	12,026
Fundraising (costs of raising funds)	1,431	-	-
	<u>67,078</u>	<u>3,000</u>	<u>69,721</u>
<i>Surplus for the year Locally raised funds</i>	<u>33,905</u>	<u>10,000</u>	<u>27,433</u>

4 Learning Resources

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	160,006	111,600	131,904
Employee Benefits - Salaries	2,802,152	2,731,000	2,839,169
Staff Development	86,124	41,000	94,557
	<u>3,048,282</u>	<u>2,883,600</u>	<u>3,065,630</u>

5. Administration

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fee	3,730	3,500	3,215
Board of Trustees Fees	3,402	5,000	3,849
Board of Trustees Expenses	15,181	10,500	11,428
Communication	4,578	5,000	4,641
Consumables	7,527	31,500	5,666
Operating Lease	2,785	10,000	3,365
Staff Expenses	23,773	18,500	20,378
Other	15,186	23,850	12,935
Employee Benefits - Salaries	104,204	100,000	94,687
	<u>180,366</u>	<u>207,850</u>	<u>160,164</u>

6. Property

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Caretaking and Cleaning Consumables	9,700	15,000	17,366
Consultancy and Contract Services	75,789	75,000	71,600
Cyclical Maintenance Provision	-	-	-
Grounds	5,247	3,000	3,980
Heat, Light and Water	38,646	39,000	45,097
Rates	15,626	13,000	12,611
Repairs and Maintenance	46,951	69,900	83,003
Use of Land and Buildings - Non-Integrated	1,405,686	1,400,000	1,398,818
Employee Benefits - Salaries	48,528	45,000	40,403
	<u>1,646,173</u>	<u>1,659,900</u>	<u>1,672,878</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 \$
Building Improvements - Crown	18,346	5,000	9,430
Furniture and Equipment	47,577	26,000	44,464
Information and Communication Technology	45,937	25,000	81,966
Motor Vehicles	25	-	1,231
Plant	27,969	16,000	23,510
Leased Assets	35,304	25,000	32,098
Library Resources	4,696	3,000	4,338
	<u>179,854</u>	<u>100,000</u>	<u>197,037</u>

8. Cash and Cash Equivalents

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Bank Current Account	328,534	114,877	328,300
Bank Call Account	18,473	18,000	17,471
Short-term Bank Deposits with a Maturity of Three Months or Less	-	-	-
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	<u>347,007</u>	<u>132,877</u>	<u>345,771</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 \$
Interest Accrued	7,145	10,000	20,827
Teacher Salaries Grant Receivable	152,566	150,000	147,307
	<u>159,711</u>	<u>160,000</u>	<u>168,134</u>
Receivables from Exchange Transactions	7,145	10,000	20,827
Receivables from Non-Exchange Transactions	152,566	150,000	147,307
	<u>159,711</u>	<u>160,000</u>	<u>168,134</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	1,085,275	1,300,000	1,436,468

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 \$	Merged Schools \$	Depreciation \$	Total (NBV) \$
2018						
Building Improvements	532,997	247,120	-	-	(18,346)	761,771
Furniture and Equipment	356,684	27,434	-	-	(47,577)	336,541
Information and Communication	88,501	58,198	-	-	(45,937)	100,762
Motor Vehicles	25	-	-	-	(25)	-
Plant	175,823	42,184	-	-	(27,969)	190,038
Leased Assets	83,667	14,820	-	-	(35,304)	63,183
Library Resources	22,288	9,643	-	-	(4,696)	27,235
Balance at 31 December 2018	1,259,985	399,399	-	-	(179,854)	1,479,530

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Building Improvements	793,240	(31,469)	761,771
Furniture and Equipment	528,457	(191,916)	336,541
Information and Communication	469,476	(368,714)	100,762
Motor Vehicles	60,201	(60,201)	-
Plant	280,323	(90,285)	190,038
Leased Assets	163,182	(99,999)	63,183
Library Resources	65,138	(37,903)	27,235
Balance at 31 December 2018	2,360,017	(880,487)	1,479,530

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Merged Schools \$	Depreciation \$	Total (NBV) \$
2017						
Building Improvements	277,206	265,221	-	-	(9,430)	532,997
Furniture and Equipment	324,550	76,598	-	-	(44,464)	356,684
Information and Communication	163,859	10,224	(3,616)	-	(81,966)	88,501
Motor Vehicles	1,256	-	-	-	(1,231)	25
Plant	175,813	23,520	-	-	(23,510)	175,823
Leased Assets	115,765	-	-	-	(32,098)	83,667
Library Resources	21,673	4,953	-	-	(4,338)	22,288
Balance at 31 December 2017	1,080,122	380,516	(3,616)	-	(197,037)	1,259,985

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Furniture and Equipment	501,022	(144,338)	356,684
Information and Communication	447,777	(359,276)	88,501
Motor Vehicles	60,201	(60,176)	25
Plant	238,140	(62,317)	175,823
Leased Assets	148,362	(64,695)	83,667
Library Resources	55,495	(33,207)	22,288
Balance at 31 December 2017	1,997,118	(737,133)	1,259,985

12. Accounts Payable

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating Creditors	25,193	30,000	19,232
Employee Benefits Payable - Salaries	152,566	150,000	147,307
Employee Benefits Payable - Leave Accrual	4,524	2,000	1,551
	<u>182,283</u>	<u>182,000</u>	<u>168,090</u>
Payables for Exchange Transactions	182,283	182,000	168,090
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>182,283</u>	<u>182,000</u>	<u>168,090</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Funds Held on Behalf of Third Parties	133,005	100,000	304,301
	<u>133,005</u>	<u>100,000</u>	<u>304,301</u>

14. Finance Lease Liability

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

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	36,274	31,488	33,730
Later than One Year and no Later than Five Years	24,718	17,789	49,277
Later than Five Years	-	-	-
	<u>60,992</u>	<u>49,277</u>	<u>83,007</u>

15. 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.

16. 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 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	3,402	3,849
Full-time equivalent members	0.13	0.13
<i>Leadership Team</i>		
Remuneration	348,814	348,814
Full-time equivalent members	3	3
Total key management personnel remuneration	352,216	352,663
Total full-time equivalent personnel	3.13	3.13

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 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160-170	160-170
Benefits and Other Emoluments	1-5	1-5
Termination Benefits	-	-

Other Employees

Other Employees

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

Remuneration \$000	2018 FTE Number	2017 FTE Number
100-110	-	2
	-	2

17. 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 Actual \$0	2017 Actual \$0
Total		
Number of People	-	1

18. 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.

Contingent liability - cyclical maintenance

The School has an obligation to the Ministry of Education to maintain in good order and repair at all times the land, buildings and other facilities on the School site. The school was part of the Christchurch Schools Rebuild Programme which resulted in the School's buildings either being recently repaired or rebuilt. At the present time, the School is working with the Ministry of Education to create a cyclical maintenance plan for future maintenance. Until such time as a plan has been developed and approved by the Ministry, the School cannot make a reliable estimate of the maintenance required on the School's buildings so no cyclical maintenance provision has been recognised, even though the school will be required to maintain any buildings that are not replaced.

19. 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	-	635
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	<hr/>	<hr/>
	-	635

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 and receivables

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	347,007	132,877	345,771
Receivables	159,711	160,000	168,134
Investments - Term Deposits	1,085,275	1,300,000	1,436,468
Total Cash and Receivables	1,591,993	1,592,877	1,950,373

Financial liabilities measured at amortised cost

Payables	182,283	182,000	168,090
Finance leases	60,992	49,277	83,007
Total Financial Liabilities Measured at Amortised Cost	243,275	231,277	251,097

24. Events After Balance Date

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

**INDEPENDENT AUDIT REPORT TO THE READERS OF
RAWHITI SCHOOL
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

The Auditor-General is the auditor of Rawhiti School (the School). The Auditor-General has appointed me, Michael Rondel, using the staff and resources of BDO Christchurch, 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 16 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 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:
 - financial position as at 31 December 2018; and
 - financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practices in New Zealand and have been prepared in accordance with Public Benefit Entity Standards with disclosure concessions.

Our audit was completed on the 21st 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

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 comprises the Analysis of Variance, Kiwisport notice and Board of trustees listing, 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 Rondel
BDO Christchurch

On behalf of the Auditor-General
Christchurch, New Zealand

ANALYSIS OF VARIANCE SCHOOL WIDE ACHIEVEMENT TARGETS 2018

Education Act 1989, Section 87; The statement of which the school provides an analysis of any variance between the School's performance and the relevant aims, objectives, directions, priorities, or targets set out in the school charter.

Rāwhiti School Student Achievement Target #1 2018: Reading

Strategic Goal: Pedagogy

Promote and support innovative ako that is engaging, challenging, accessible to all, and prepares for both the present and the future.

Student Target Groups:

Increase student engagement in reading as indicated in the NZCER survey for students in Years 4-8.

Annual Target: All children will achieve at, or make significant progress against, the appropriate levels of the New Zealand Curriculum.

Starting Point: At the end of both 2016 and 2017 students in Years 4-6 took part on the NZCER Me and My School Survey. The data has been similar both years and is showing us that although a high percentage of students like reading, significant number of students are also finding reading boring.

I enjoy reading - % of students who agree or strongly agree.				
	Girls		Boys	
	2016	2017	2016	2017
Year 4	Not tested 2016	81%	Not tested 2016	69%
Year 5	93%	93%	76%	82%
Year 6	92%	87%	61%	74%
Year 7	88%	63%	76%	68%
Year 8	83%	69%	67%	59%

Reading Is Boring - % of students who agree or strongly agree.				
	Girls		Boys	
	2016	2017	2016	2017
Year 4	Not Tested	75%	Not Tested	65%
Year 5	86%	88%	68%	67%
Year 6	92%	83%	68%	63%
Year 7	79%	54%	63%	80%
Year 8	71%	70%	65%	69%

Action Plan:

What will the school do to meet the target?	When will it be done by?	Who is involved/responsible	What resources will be allocated to meet the target?
Target groups identified using 2017 NZCER Me and My School data, 2017 National Standards data and 2017 library borrowing data.	February	Team Leaders Teachers	
Reading assessment information to be gathered as per the Manalakalani Outreach	Terms 1 and 4.	Team Leaders Teachers	Classroom release time

Programme assessment schedule, and data entered in SMS to check progress at all levels and identify children who are not progressing.			
Analyse achievement data.	Terms 1 and 4	Principal DP in charge of Literacy.	
Teaching Teams to use Teaching as Inquiry model to plan a collaborative intervention to improve enjoyment of reading within their team. (x6 teams). Teams to use Rāwhiti School Internal Evaluation and Development Plan to record their TAI.	Ongoing	Team Leaders Teachers	
Literacy Committee to establish clear expectations for the delivery of reading programmes at each Year level, and breakdown key reading indicators at each curriculum level.	Term 1	DP Literacy Committee	
Monitor the application of the Rāwhiti School reading guidelines and assessment checkpoints.	Ongoing	DP	
Deliver additional assistance to identified students through specific targeted learning programmes.	Ongoing	Learning Support Coordinator Team Leaders	Learning Support hours
Purchase additional high interest readers aimed at hooking in reluctant readers in Years 4-8.	Ongoing	Literacy Committee	Literacy Budget = \$10,000 EDI funds on request
Team Leaders to report to BOT	Term 4	Team Leaders	

2018 November Data

I enjoy reading - % of students who agree or strongly agree						
	Girls			Boys		
	2016	2017	2018	2016	2017	2018
Year 4	Not tested	Not tested	93%	Not tested	Not tested	72%
Year 5	Not tested	81%	78%	Not tested	69%	81%
Year 6	93%	93%	88%	76%	82%	79%
Year 7	92%	87%	54%	61%	74%	72%
Year 8	88%	63%	47%	76%	68%	59%

This table tracks cohorts of children across a three year period i.e. the data showing for Year 8 2018 also shows their responses as Year 6's in 2016 and Year 7's in 2017. Children take the Me and My School assessment for the first time in Year 4 - which is why there is data missing for two groups.

84% of all Year 4 students enjoy reading, 80% of all Year 5 students, and 84% of all Year 6 students. These percentages drop significantly in the intermediate years, with just 64% of all Year 7's and 54% of all Year 8's indicating that they enjoy reading.

These figures need to be considered alongside of the data about whether or not children find reading boring. These number had been high in 2016 and 2017 and so engagement in reading was the focus of each teams teaching inquiry in 2018:

- **Rongo ma tane:** Phonics focus
- **Papatuanuku:** Children leading their reading programme based on their interests and using google slides

and QR codes to support. Integrating reading and writing time.

- **Ata Hapara:** Library focus for senior students, phonics focus for juniors through the Reading at Home programme.
- **Tane Mahuta:** Choice menus at guided reading time, Epic reading on-line introduced into programme.
- **Tawhirimatea:** Mixed ability reading programmes based on interests. Daily 5. Reading and writing integrated and linked to Inquiry.
- **Tangaroa:** Targeted teaching strategies, linking MPR's (writing) to reading comprehension skills.

Reading is Boring - % of students who agree or strongly agree.

	Girls			Boys		
	2016	2017	2018	2016	2017	2018
Year 4	Not tested	Not tested	20%	Not tested	Not tested	22%
Year 5	Not tested	75%	22%	Not tested	65%	29%
Year 6	86%	88%	16%	68%	67%	24%
Year 7	92%	83%	15%	68%	63%	38%
Year 8	79%	54%	38%	63%	80%	31%

There is a huge decrease in the number of children, both boys and girls, who find reading boring - most significantly for girls. Only 16% of 2018 Year 6 girls think reading is boring, compared with 86% of the same cohort as Year 4s - an improvement of 70%. Just 15% of 2018 Year 7 girls think reading is boring compared with 92% of the same cohort as Year 4s - an improvement of 77%. Whilst more boys still think that reading is boring, each year group has seen an improvement of at least 30%. This would indicate that the initiatives implemented by teams in 2018 to increase student engagement in reading have been successful.

Implications for 2019

The 2018 results from Me and My School give a slightly confusing picture. While our children in Years 4 to 8 no longer find reading boring, they do not actually enjoy reading. This is backed up by responses to two of the other statements in the survey. 35% of both Year 7 and 8 students indicated that they read whenever they get a chance, whereas 62% of Year 7 and 52% of Year 8 responded that they only read if they have to. It would be worthwhile teachers at the intermediate level of the school exploring these responses further with children. It would be interesting to find out whether or not the students are thinking solely about reading books, or are they thinking about reading a variety of text in a range of activities e.g. gaming.

The challenge for teachers in 2019 will be to continue providing high interest, motivating reading programmes to build on student engagement levels while accelerating achievement for those with a history of underachievement in reading.

Rāwhiti School Student Achievement Target # 2 2018: Writing

Strategic Goal: Pedagogy

Promote and support innovative ako that is engaging, challenging, accessible to all, and prepares for both the present and the future.

Annual Target: All children will achieve at, or make significant progress against the appropriate levels of the New Zealand Curriculum in Writing.

Student Target Groups:

- Improve writing results for students in Years 4-6 by providing an authentic audience for their writing using individual student blogs.
- Decrease the number of Pasifika students achieving below curriculum expectations.

Starting Point:

Nov 2017

	<2B	2B	2P	2A	3B	3P	3A	4B	4P	4A	5B	5P
Yr 4	15.5% (11)	26% (19)	33% (24)	16.5% (12)	8% (6)	1.5% (1)						
Yr 5	8.5% (6)	8.5% (6)	12.5% (9)	26% (19)	23.5% (17)	9.5% (7)	8.5% (6)	3% (2)				
Yr 6	4.5% (3)	2.5% (2)	5.5% (4)	23.5% (17)	29% (21)	12.5% (9)	11% (8)	10% (7)	1.5% (1)			
Yr 7	1.75% (1)	1.75% (1)	2.25% (2)	6.5% (4)	14.5% (9)	14.4% (9)	26% (16)	26% (16)	1.75% (1)	5% (3)		
Yr 8				5% (2)	7.5% (3)	12.5% (5)	20% (8)	27.5% (11)	17.5% (7)	7.5% (3)		2.5% (1)

While 74.6% of the whole school was achieving At or Above the National Standard in Writing at the end of 2017, only 52% of Pasifika students were achieving at this level.

Action Plan:

What will the school do to meet the target?	When will it be done by?	Who is involved/responsible	What resources will be allocated to meet the target?
Target groups identified using 2017 National Standards data.	Feb 2018	Classroom teachers	
Writing assessment information to be gathered as per the Manaiakalani Outreach Programme assessment schedule, and data entered in SMS to check progress at all levels and identify children who are not progressing.	Terms 1 and 4	Classroom teachers	Classroom release time
Analyse achievement data.	Terms 1 and 4	Principal Deputy Principals Classroom teachers	
Provide an authentic audience for writing through individual student blogs as part of Manaiakalani Outreach Programme.			
Deliver additional assistance to identified students through specific targeted learning programmes.	Ongoing	Learning Support Coordinator Team Leaders	Learning Support hours
Ongoing purchasing of new resources to ensure Learning Studios and targeted	Ongoing	Literacy Leader DP's	Literacy Budget = \$10,000

writing groups are well resourced.			
Te Ara Tuhura cluster moderation process for writing to improve consistency of assessment and OTJ's in writing, facilitated by Woolf Fisher researchers.	Term 1 Term 4	Helen Parata	
OTJs against the levels of the NZC to be collected in November 2018 and data shared at December BOT meeting	Term 4	Classroom teachers DPs Principal	

2018 November Data

Goal 1: Improve writing results for students in Years 4-6 by providing an authentic audience for their writing using individual student blogs.

Percentage of Year 4-6 Students Achieving at Expectations based on Nov OTJ

	2017	2018
Year 4	84.4%	87.5%
Year 5	83%	80.25%
Year 6	64%	78%

- 40% of Year 4 students, 51% of Year 5 students, and 47% of Year 6 students made progress of at least 1 curriculum sub-level in 2018.
- 21.5% of Year 4 students, 17% of Year 5 students, 26.5% of Year 6 students made progress of 2 curriculum sub-levels in 2018.
- 9% of Year 4 students, 8.5% of Year 5 students, and 1.5% of Year 6 students made progress of 3 curriculum sub-levels in 2018.
- 1.5% of Year 5 students and 1.5% of Year 6 students made progress of 4 curriculum sub-levels in 2018.
- 3.5% of Year 4 students made progress of 5 curriculum sub-levels in 2018.

Goal 2: Decrease the number of Pasifika students achieving below curriculum expectations.

- At the end of 2017 28.5% (4/14) of Pasifika students in Years 4-8 were achieving below the National Standard in Writing.
- At the end of 2018 this number had reduced to 21% with 5 out of 24 Pasifika students in Years 4-8 achieving below the expected curriculum level in Writing.
- 50% of Year 4 Pasifika students, 71.5% of Year 5 Pasifika students, 100% of Year 6 Pasifika students, 75% of Year 7 Pasifika Students, and 100% of Year 8 Pasifika students made progress of at least 1 curriculum sub-level in 2018.
- 25% of Year 4 Pasifika students, 17% of Year 5 Pasifika students, 50% of Year 6 Pasifika students, and 25% of Year 7 Pasifika students made progress of 2 curriculum sub-levels in 2018.
- 25% of Year 7 Pasifika students made progress of 3 curriculum sub-levels in 2018.

Woolf Fisher moderated an e-Asttle writing sample in Terms 1 and 4. If we look at the mean difference from norm score by ethnicity from term 1 to term 4 our Pasifika children showed a gain of 20.14 points. In comparison, European students showed a mean gain of 16.35 points and Maori Students a gain of 12.79 points.

Implications for 2019

Writing remains a focus for the Te Ara Tuhura Manaiakalani Outreach Cluster and the following goals have been set for the cluster in 2019.

- Lift the achievement of Boys writing with a particular focus on Year 7 as measured against the agreed targets.
- Increase the achievement of Pasifika students in reading/writing and maths through developing an understanding of cultural responsiveness and the Pasifika Education Plan.
- Increase the achievement of Year 10 writing (boys) and reading (both genders) through use of Learn, Create, Share pedagogy and increased digital fluency as measured against agreed targets.

We will continue to work in partnership with Woolf Fisher to unpack the data.

Rāwhiti School Student Achievement Target # 3 2018: Maths

Strategic Goal: Pedagogy

Promote and support innovative ako that is engaging, challenging, accessible to all, and prepares for both the present and the future.

Student Target Groups

- Decrease the numbers of Maori and Pasifika students achieving below curriculum expectations.

Annual Target: All children will achieve at, or make significant progress against the appropriate levels of the New Zealand Curriculum in Maths.

Historical Position:

2017 National Standard Data

Mathematics - All Students				
	Well Below	Below	At	Above
Male	5.6% (16)	21.5% (61)	53.3% (152)	19.4% (55)
Female	2.6% (6)	20.7% (48)	66.4% (154)	10.3% (24)
Maori	7.6% (9)	26.3% (31)	58.5% (69)	7.6% (9)
Pasifika		48% (12)	40% (10)	12% (3)
Total	4.3% (22)	21.1% (109)	59.3% (306)	15.3% (79)

Action Plan:

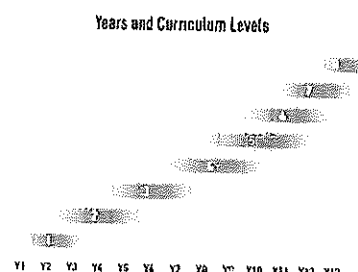
What will the school do to meet the target?	When will it be done by?	Who is involved/responsible	What resources will be allocated to meet the target?
Target groups identified using 2017 National Standards data.	Term 1	Team Leaders Teachers	
Maths assessment information to be gathered as per the Manaiakalani Outreach Programme assessment schedule, and data entered in SMS to check progress at all levels and identify children who are not progressing.	Ongoing	Classroom teachers	Classroom release time
Analyse achievement data and assist children with understanding where they are and what progress they are making - Goal Setting.	Ongoing	Classroom teachers Children Parents	
Utilise eLearning tools, such as Study Ladder and	Ongoing	Classroom teachers	Numeracy budget.

Mathletics, in classroom programmes.			
Deliver additional assistance to identified students through specific targeted learning programmes, supported by LSC and Numeracy Coordinator.		Learning Support Coordinator Numeracy Leader Team Leaders	Learning Support hours
Ongoing purchasing of new resources to ensure Learning Studios are well resourced.	Terms 2-4	Numeracy Leader Teachers	Numeracy budget = \$10,000

2018 November Data

It is important to note that the 2017 data measured students against the prescribed National Standard achievement levels. In 2018 we returned to assessing children against the levels of the New Zealand National Curriculum - which gives a broader target for achievement, which automatically changes the results.

November 2018 OTJ's show that 22.5% of Maori students in Years 4-8 were achieving below curriculum expectations and 21.5% of Pasifika students.



In Years 1-3 all children were assessed against the Numeracy Strategy Stages at the end of the year, regardless of how much time they had spent at school. 23% of Maori Students and 20% of Pasifika children in Years 1-3 were achieving below expectations in the Number Strand.

Across the whole school 21% of Pasifika children were achieving below the expected standard at the end of 2018, compared to 48% in Nov 2017. Across the whole school 22.5% of Maori children were achieving below the expected standard in 2019, compared to 33.9 % in 2017.

Implications for 2019

We will continue to work in partnership with Woolf Fisher in 2019 to unpack trends in our maths data. Numeracy Committee and Lead Teacher to:

- Ensure that overall judgements of achievement in maths are inclusive of all strands of the curriculum.
- Develop Maths Passports for tracking achievement against the strategy stages to Stage 8.
- Investigate professional development options, particularly Developing Mathematical Inquiry Communities - Bobbi Hunter.
- Set targets related to the Mainaiakalani data.

Kiwi Sport Statement 2018

The Kiwisport Funding initiative allows schools to access resources through a targeted income stream allocated as part of the school's operating grant.

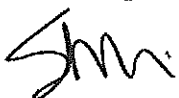
Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2018 Rāwhiti school received \$7925.57

In 2018 the Kiwisport Funding has been spent on employing a physical activity coordinator through local Rāwhiti Community Sports Incorporated Trust (RCSI).

Sports tutors work across the week supporting class and school sporting activities as well as encouraging lunchtime sporting events. RCSI are proactive in getting outside providers into the school so students can have a greater range of experiences. Lunchtime activities support school programmes as well as providing activities that encourage students who are not usually involved with physical activity.

RCSI provides extra support for staff helping with school sports and zone activities.

Kiwisport funding also supplemented sports competition and tournament entry fees, and funded sports equipment for an increased number of sports teams.



Liz Weir
Principal