

RAWHITI SCHOOL

Annual Reports For the year ended 31 December 2019

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
Karen Brandon	May-19
Jen Evans	
Tim Scott	
Kylie O'Keeffe	
Vanessa Manning	
Cheryl Lineham	
Johny Langley	May-19
Janet Carson	May-19
Thomas Parata	
Elizabeth Kazmierczak	May-19
Liz Weir - Principal	

The term finishes, except for the principal, in May 2022.

Accountant / Service Provider:

Geoff Gillam Consultants

Rawhiti School Table of Contents

Page

1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expenses
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Cashflow Statement
6	Statement of Accounting Policies
10	Notes and Disclosures
17	Independent Auditor's Report

Other Information

Analysis of Variance

Rawhiti School

Statement of Responsibility

For the year ended 31 December 2019

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 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 Chairperson and the principal.

Vanessa Rose Manning
Full Name of Board Chairperson

Manning
Signature of Board Chairperson

19/05/2020
Date:

Elizabeth Ann Wei
Full Name of Principal

EW
Signature of Principal

19/05/2020
Date:

Rawhiti 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	5,240,930	4,941,200	5,018,671
Locally Raised Funds	3	140,287	14,000	100,983
Interest Earned		44,555	45,000	55,898
		<u>5,425,772</u>	<u>5,000,200</u>	<u>5,175,552</u>
Expenses				
Locally Raised Funds	3	69,488	3,000	67,078
Learning Resources	4	3,167,268	3,083,200	3,048,282
Administration	5	193,615	232,132	180,366
Finance Costs		1,700	-	1,955
Property	6	1,653,243	1,667,900	1,646,173
Depreciation	7	202,216	100,000	179,854
Loss on Disposal of Property, Plant and Equipment		-	-	-
		<u>5,287,530</u>	<u>5,086,232</u>	<u>5,123,708</u>
Net Surplus / (Deficit)		138,242	(86,032)	51,844
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>138,242</u>	<u>(86,032)</u>	<u>51,844</u>

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

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

	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
Balance at 1 January	<u>2,713,167</u>	<u>2,713,167</u>	<u>2,659,388</u>
Total comprehensive revenue and expense for the year	138,242	(86,032)	51,844
Owner transactions			
Contribution - Furniture and Equipment Grant	-	-	1,935
Equity at 31 December	<u>2,851,409</u>	<u>2,627,135</u>	<u>2,713,167</u>
Retained Earnings	2,851,409	2,627,135	2,713,167
Reserves	-	-	-
Equity at 31 December 2019	<u>2,851,409</u>	<u>2,627,135</u>	<u>2,713,167</u>

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.

Rawhiti School
Statement of Financial Position
As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	8	103,213	141,605	347,007
Accounts Receivable	9	163,780	160,000	159,711
GST Receivable		26,437	15,000	14,177
Prepayments		14,234	2,000	1,454
Inventories		3,804	-	2,293
Investments	10	1,072,359	1,050,000	1,085,275
		<u>1,383,827</u>	<u>1,368,605</u>	<u>1,609,917</u>
Current Liabilities				
Accounts Payable	12	227,054	182,000	182,283
Revenue Received in Advance	13	129,694	100,000	133,005
Finance Lease Liability - Current Portion	14	36,123	29,000	36,274
		<u>392,871</u>	<u>311,000</u>	<u>351,562</u>
Working Capital Surplus or (Deficit)		990,956	1,057,605	1,258,355
Non-current Assets				
Property, Plant and Equipment	11	1,870,403	1,578,530	1,479,530
		<u>1,870,403</u>	<u>1,578,530</u>	<u>1,479,530</u>
Non-current Liabilities				
Finance Lease Liability	14	9,950	9,000	24,718
		<u>9,950</u>	<u>9,000</u>	<u>24,718</u>
Net Assets		<u>2,851,409</u>	<u>2,627,135</u>	<u>2,713,167</u>
Equity		<u>2,851,409</u>	<u>2,627,135</u>	<u>2,713,167</u>

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

Rawhiti School

Cash Flow Statement

For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
Cash flows from Operating Activities				
Government Grants		1,260,219	966,200	1,128,677
Locally Raised Funds		140,287	14,000	100,983
Goods and Services Tax (net)		(12,260)	(823)	(13,847)
Payments to Employees		(552,821)	(522,524)	(569,423)
Payments to Suppliers		(525,551)	(484,678)	(575,017)
Interest Received		47,045	42,145	69,580
Net cash from / (to) the Operating Activities		356,919	14,320	140,953
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	-	-
Purchase of PPE (and Intangibles)		(570,025)	(199,000)	(385,414)
Purchase of Investments		-	-	-
Proceeds from Sale of Investments		12,916	35,275	351,193
Net cash from / (to) the Investing Activities		(557,109)	(163,725)	(34,221)
Cash flows from Financing Activities				
Contribution by the Ministry of Education - Furniture and Equipment Grants		-	-	1,935
Finance Lease Payments		(37,983)	(22,992)	(36,000)
Funds Administered on Behalf of Third Parties		(5,621)	(33,005)	(71,431)
Net cash from Financing Activities		(43,604)	(55,997)	(105,496)
Net increase/(decrease) in cash and cash equivalents		(243,794)	(205,402)	1,236
Cash and cash equivalents at the beginning of the year	8	347,007	347,007	345,771
Cash and cash equivalents at the end of the year	8	103,213	141,605	347,007

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.

Rawhiti School

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2019

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 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

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".

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 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

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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) 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.

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.

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 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.

q) 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.

r) Budget Figures

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

s) Services received in-kind

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

2. Government Grants

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational grants	908,854	902,200	897,705
Teachers' salaries grants	2,574,804	2,575,000	2,382,488
Use of Land and Buildings grants	1,395,845	1,400,000	1,405,686
Other government grants	361,427	64,000	332,792
	<u>5,240,930</u>	<u>4,941,200</u>	<u>5,018,671</u>

3. Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
Donations	64,975	10,000	18,079
Activities	53,224	4,000	64,947
Trading	22,088	-	17,957
	<u>140,287</u>	<u>14,000</u>	<u>100,983</u>
Expenses			
Activities	47,141	3,000	52,905
Trading	22,347	-	12,742
Fundraising (costs of raising funds)	-	-	1,431
	<u>69,488</u>	<u>3,000</u>	<u>67,078</u>
Surplus for the year Locally raised funds	<u>70,799</u>	<u>11,000</u>	<u>33,905</u>

4 Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	146,052	117,200	160,006
Employee Benefits - Salaries	2,967,902	2,925,000	2,802,152
Staff Development	53,314	41,000	86,124
	<u>3,167,268</u>	<u>3,083,200</u>	<u>3,048,282</u>

5. Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	3,842	3,842	3,730
Board of Trustees Fees	4,600	5,000	3,402
Board of Trustees Expenses	13,362	11,600	15,181
Communication	5,129	5,000	4,578
Consumables	9,283	32,000	7,527
Operating Lease	4,920	10,000	2,785
Staff Expenses	12,949	18,500	15,186
Other	22,901	26,190	23,773
Employee Benefits - Salaries	116,629	120,000	104,204
	<u>193,615</u>	<u>232,132</u>	<u>180,366</u>

6. Property

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Caretaking and Cleaning Consumables	10,052	11,500	9,700
Consultancy and Contract Services	77,490	78,000	75,789
Cyclical Maintenance Provision	-	-	-
Grounds	4,730	4,000	5,247
Heat, Light and Water	48,890	41,000	38,646
Rates	23,517	13,500	15,626
Repairs and Maintenance	49,470	69,900	46,951
Use of Land and Buildings - Non-Integrated	1,395,845	1,400,000	1,405,686
Employee Benefits - Salaries	43,249	50,000	48,528
	1,653,243	1,667,900	1,646,173

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Building Improvements - Crown	33,554	5,000	18,346
Furniture and Equipment	48,521	26,000	47,577
Information and Communication Technology	51,104	25,000	45,937
Motor Vehicles	-	-	25
Plant	27,548	16,000	27,969
Leased Assets	36,197	25,000	35,304
Library Resources	5,292	3,000	4,696
	202,216	100,000	179,854

8. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Bank Current Account	91,526	123,605	328,534
Bank Call Account	11,687	18,000	18,473
Short-term Bank Deposits with a Maturity of Three Months or Less	-	-	-
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	103,213	141,605	347,007

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

9. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Debtor Ministry of Education	10,672	-	-
Interest Accrued	4,655	10,000	7,145
Teacher Salaries Grant Receivable	148,453	150,000	152,566
	163,780	160,000	159,711
Receivables from Exchange Transactions	4,655	10,000	7,145
Receivables from Non-Exchange Transactions	159,125	150,000	152,566
	163,780	160,000	159,711

10. Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits with Maturities Greater than Three Months and No Greater than One Year	1,072,359	1,050,000	1,085,275

The carrying value of long term deposits longer than 12 months approximates their fair value at 31 December 2019.

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Merged Schools \$	Depreciation \$	Total (NBV) \$
2019						
Building Improvements	761,771	383,956	-	-	(33,554)	1,112,173
Furniture and Equipment	336,541	8,297	-	-	(48,521)	296,317
Information and Communication	100,762	167,743	-	-	(51,104)	217,401
Motor Vehicles	-	-	-	-	-	-
Plant	190,038	1,233	-	-	(27,548)	163,723
Leased Assets	63,183	23,064	-	-	(36,197)	50,050
Library Resources	27,235	8,796	-	-	(5,292)	30,739
Balance at 31 December 2019	1,479,530	593,089	-	-	(202,216)	1,870,403
				Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Building Improvements				1,177,197	(65,024)	1,112,173
Furniture and Equipment				536,754	(240,437)	296,317
Information and Communication				637,219	(419,818)	217,401
Motor Vehicles				60,201	(60,201)	-
Plant				281,556	(117,833)	163,723
Leased Assets				156,468	(106,418)	50,050
Library Resources				73,934	(43,195)	30,739
Balance at 31 December 2019				2,923,329	(1,052,926)	1,870,403
	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

12. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	73,922	30,000	25,193
Employee Benefits Payable - Salaries	148,453	150,000	152,566
Employee Benefits Payable - Leave Accrual	4,679	2,000	4,524
	<u>227,054</u>	<u>182,000</u>	<u>182,283</u>
Payables for Exchange Transactions	227,054	182,000	182,283
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>227,054</u>	<u>182,000</u>	<u>182,283</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Funds Held on Behalf of Third Parties	129,694	100,000	133,005
	<u>129,694</u>	<u>100,000</u>	<u>133,005</u>

14. Finance Lease Liability

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	36,123	29,000	36,274
Later than One Year and no Later than Five Years	9,950	9,000	24,718
Later than Five Years	-	-	-
	<u>46,073</u>	<u>38,000</u>	<u>60,992</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.

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	4,600	3,402
Full-time equivalent members	0.15	0.13
<i>Leadership Team</i>		
Remuneration	353,619	348,814
Full-time equivalent members	3	3
Total key management personnel remuneration	358,219	352,216
Total full-time equivalent personnel	3.15	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:

	2019 Actual	2018 Actual
Salaries and Other Short-term Employee Benefits:	\$000	\$000
Salary and Other Payments	150-160	160-170
Benefits and Other Emoluments	1-5	1-5
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	2	-
	2	0

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:

	2019 Actual \$0	2018 Actual \$0
Total	-	-
Number of People	-	-

18. 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, 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 2019, 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 2019 the Board had no capital commitments.

(Capital commitments at 31 December 2018: nil)

(b) Operating Commitments

As at 31 December 2019 the Board has entered into the following contracts:

(a) operating lease of a photocopier and laptops;

	2019 Actual \$	2018 Actual \$
No later than One Year	-	-
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	<hr/>	<hr/>
	-	-

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.

21. Financial Instruments

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

Cash and receivables

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	103,213	141,605	347,007
Receivables	163,780	160,000	159,711
Investments - Term Deposits	1,072,359	1,050,000	1,085,275
Total Cash and Receivables	1,339,352	1,351,605	1,591,993

Financial liabilities measured at amortised cost

Payables	227,054	182,000	182,283
Finance leases	46,073	38,000	60,992
Total Financial Liabilities Measured at Amortised Cost	273,127	220,000	243,275

22. Events After Balance Date

Impact of COVID 19

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. While the disruption is currently expected to be temporary, there is a level of uncertainty around the duration of the closure.

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.

(2018: No events after balance date)

23. 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 10 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



Kiwi Sport Statement 2019

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 2019 Rāwhiti School received \$7995.03 (excluding GST).

In 2019 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

RĀWHITI SCHOOL ANALYSIS OF VARIANCE SCHOOL WIDE ACHIEVEMENT TARGETS 2019

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 : Raising Student Achievement in Reading/Pānui

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: To increase the number of ākonga achieving at or above the expected curriculum level in reading.

Student Target Groups:

- Group 1: Students in Years 5 - 8 who made no progress or negative progress between Term 1 and Term 4 2018. This excludes ORS students.
- Group 2: Students in Years 5-8 who did not make accelerated progress in 2018 and are behind curriculum expectations for reading. This excludes ORS students.

Cohort Info: Reading/Pānui

Key: BL = Bilingual Programme MS = Mainstream SN = Special Needs ESOL = English Speakers of Other Languages

	Total Learners in Target Group	Priority Learners Maori (BL)	Priority Learners Maori (BL)(SN)	Priority Learners Maori (MS)	Priority Learners Maori (MS)(SN)	Priority Learners Pasifika	Priority Learners Pasifika (SN)	Priority Learners (SN)	Priority Learners ESOL	Priority Learners ESOL(SN)
Yr 8	36	5		4		3	1			
Yr 7	37	6		4	1	5				
Yr 6	56	4		11		5				
Yr 5	17	1		3		4				

Term 1 2018 - Term 4 2018 Accelerated Progress

Year Group	% Accelerated Progress	% No Accelerated Progress
4	(35) 66%	(18) 34%
5	(13) 18.5%	(57) 81.5%
6	(7) 15%	(40) 85%
7	(11) 23%	(37) 77%
Total	(66) 30%	(152) 70%

Gender	% Accelerated Progress	% No Accelerated Progress
Male	(26) 23%	(88) 77%
Female	(39) 37.5%	(65) 62.5%

Ethnicity	% Accelerated Progress	% No Accelerated Progress
NZ European	(46) 34%	(89) 66%
Maori	(14) 25%	(40) 75%
Pasifika	(1) 5%	(18) 95%
Other	(5) 50%	(5) 50%

Actions for Raising Achievement in Reading/Pānui	Review	Responsibility
Identification and Tracking <ul style="list-style-type: none"> • Ākonga performing below their expected curriculum levels for reading identified by Senco and Leadership Team, and tracked by their Kaiawhina, Team Leader and the Literacy Leader and Literacy Focus Group. • These students will have a Rāwhiti Targeted Learner Tracking Sheet, which will be updated every 3 weeks. • Identified ākonga within the target groups will receive support through targeted teacher time (as allocated by the Senco) or teacher aide assistance (as allocated by the Team Leader). • Referrals to Resource Teacher of Literacy via Senco for additional diagnosis and support. 	Data mining 3x per year	Team Leaders Teachers Literacy Leader & Focus Group
Assessment <ul style="list-style-type: none"> • Teachers will regularly monitor reading performance for children in the target groups (sits outside existing school assessment map). 	Ongoing	Team Leaders
Effective Pedagogies <ul style="list-style-type: none"> • Identify within teaching teams the teacher(s) with the expertise and passion to ignite low progress & disengaged readers. • Use collaborative practice to utilise teacher strengths and group ākonga effectively. • Learning Studio Teams to use TAI process and record interventions using Rāwhiti School Internal Evaluation document. • Differentiation within the classroom programme e.g. learning styles and authentic context. • Team meetings - sharing of best practice. Identifying strategies that are or are not working for individuals. Discuss and make changes. Record info in team minutes and also on individual ākonga tracking sheets. • Team Leaders will ensure children in target groups receive instructional reading 4x per week. Systems in place within teams to motivate and encourage reading mileage. • Utilise avid readers within the team to lead reading mileage programme. • Literacy Focus Group to purchase reading materials that motivate, especially boys. • Set clear goals with ākonga and whānau and review regularly; ensuring ākonga understand their reading goals. • Learning experiences for ESOL cohort to support the development of oral language and phonics. Identified ESOL ākonga to receive targeted learning support from TA as allocated by Senco. 	Data mining 3x per year Observations Team Meetings	Teachers Team Leaders Senco Specialist Teachers
Digital Literacy and Tools <ul style="list-style-type: none"> • Support ākonga with specific learning difficulties e.g. dyslexia with programmes and Apps that support achievement. • Actively source and acquire quality Apps or programmes that support in increasing engagement in reading e.g. Epic 	Observation	Kaiako e-Learning Facilitator
Home and School Partnership - Whānau Engagement <ul style="list-style-type: none"> • Clear communication with whānau to clarify the importance of support from home. Strategies to be shared and the opportunity to get support from staff through parent education opportunities run by Literacy Leader and Junior Team Leaders e.g. Reading At Home. 	Ongoing	Team Leaders Literacy Leader & Focus Group
2019 End of Year Data Target Group 1: Students in Years 5 - 8 who made no progress or negative progress in Reading between Term 1 and Term 4 2018. This excludes ORS students.		

Curriculum Sublevels Progress	0	+1	+2	+3	+4
Year 8			66.6% (2)	33.3% (1)	
Year 7		40% (2)	60% (6)		
Year 6	40% (2)		40% (2)	20% (1)	
Year 5		33.3% (1)	33.3% (1)		33.3% (1)

Results:

- 92% of the children in this target group made progress with their reading in 2019 and ended the year reading within the expected curriculum levels for their year level.
- 100% of the Year 8 cohort made accelerated progress of more than 1 curriculum sub-level.
- 40% of Year 7 cohort made expected progress and 70% made accelerated progress.
- 60% of Year 6 cohort made accelerated progress. 40% (2) of the Year 6 cohort made no progress. One of these children now has In Class Support funding.
- 66% of the Year 5 cohort made accelerated progress and 55% made expected progress.
- 50% of Pasifika students in the target groups made accelerated progress.
- 80% of Maori students in the target groups made accelerated progress.
- 100% of boys in the target groups made progress with their reading in 2019.

Target Group 2: Students in Years 5-8 who did not make accelerated progress in 2018 and are behind curriculum expectations for reading. This excludes ORS students.

Curriculum Sublevels Progress	0	+1	+2	+3	+4
Year 8		100% (3)			
Year 7	60% (3)	40% (2)			
Year 6	75% (3)	25% (1)			
Year 5	33.3% (2)	66.6% (4)			

Results:

- 55.5% of the children in this target group made progress with their reading in 2019.
- 100% of the Year 8 cohort made expected progress of 1 curriculum sub-level.
- 40% of the Year 7 cohort made expected progress of 1 curriculum sub-level.
- 25% of the Year 6 cohort made expected progress of 1 curriculum sub-level.
- 66.6 % of the Year 5 cohort made expected progress of 1 curriculum sub-level.
- 100% (4) of girls in the target groups made expected progress of 1 curriculum sub-level.

- 66.6 % (2) of Pasifika students in the target groups made expected progress.
- 50% (2) of Maori students in the target groups made expected progress.
- 11% (2) of the children in this target group finished the year reading within the expected curriculum levels for their year level. One of the children in this group receives MoE In Class Support funding. One child receives ESOL funding, and 3 others receive RTLB support for learning.

Rāwhiti School Student Achievement Target #2 : Raising Student Achievement in Writing/Tuhituhi

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: To increase the number of ākonga achieving at or above the expected curriculum level in writing.

Student Target Groups:

- Group 1: Children in Years 2-4 who did not get enough points on their Nov 2018 writing sample to be measured on the eASttle rubric (pre-writers).
- Group 2: Te Ara Tuhura Cluster Goal #1: Increase the achievement of Boys in writing with a particular focus on Year 8.
- Group 3: Te Ara Tuhura Cluster Goal #2: Increase the achievement of Pasifika students in writing.

Cohort Info: Writing/Tuhituhi

Key: BL = Bilingual Programme MS = Mainstream SN = Special Needs ESOL = English Speakers of Other Languages

	Total Learners in Target Group	Priority Learners Maori (BL)	Priority Learners Maori (BL)(SN)	Priority Learners Maori (MS)	Priority Learners Maori (MS)(SN)	Priority Learners Pasifika	Priority Learners Pasifika (SN)	Priority Learners (SN)	Priority Learners ESOL	Priority Learners ESOL(SN)
Year 2	13	4	1	3	1					
Year 3	6	3					1			
Year 4	1	1								

Year 8:

- 30% of this cohort were below the expected curriculum level in writing at the end of 2018.
- An additional 38% were at an acceptable curriculum level at the end of 2018 but need to make accelerated progress to meet the Year 8 levels.

Pasifika:

Ethnicity	% Accelerated Progress	% No Accelerated Progress
NZ European	(119) 55%	(97) 45%
Maori	(36) 53%	(32) 47%
Pasifika	(12) 52%	(11) 48%
Other	(5) 41%	(7) 59%

Actions for Raising Student Achievement in Writing/Tuhituhi

Identification and Tracking

- Ākonga performing below their expected curriculum levels for writing identified by Senco and Leadership Team, and tracked by their Kaiawhina, Team Leader and the Literacy Leader and Literacy Focus Group.

Review

Data mining 3x per year

Responsibility

Team Leaders
Teachers
Literacy Leader &

<ul style="list-style-type: none"> • These students will have a Rāwhiti Targeted Learner Tracking Sheet, which will be updated every 3 weeks. • Identified ākonga within the target groups will receive support through targeted teacher time (as allocated by the Senco) or teacher aide assistance (as allocated by the Team Leader). • Involvement of external support where appropriate. 		Focus Group
Assessment <ul style="list-style-type: none"> • Teachers will regularly monitor writing performance for children in the target groups (sits outside existing school assessment map). • Collection of Manaiaikalani writing samples (cluster wide) for analysis by Woolf Fisher. • Ongoing moderation of writing samples across the cluster and with our own teachers. 	Ongoing	Team Leaders DP
Effective Pedagogies <ul style="list-style-type: none"> • Identify within teaching teams the teacher(s) with the expertise and passion to ignite low progress & disengaged writers. Provide writers with more purposeful and authentic contexts. • Manaiaikalani Project PD focused on teachers at this level to allow them to fully utilise Learn Create Share pedagogy. • Learning Studios to develop programmes collaboratively. On-going and responsive self-review will identify strategies that are not working for individuals and changes made. Record info in team minutes and also on individual ākonga tracking sheets. • Team meetings - consistency of moderation and goal setting for target students. • Learning Studio Teams to use TAI process and record interventions using Rāwhiti School Internal Evaluation document. • Effective modelling for targeted groups, use of models/templates and scaffolding of writing tasks, ensuring ākonga have time to write. • Regular conferencing with specific feedback. • Strong focus on oral language skills in Years 1-2. • Set clear goals with ākonga and whānau and review regularly; ensuring ākonga understand their writing goals. • Learning experiences for target ākonga to develop their oral language, including phonological awareness. 	Data mining 3x per year Observations Team Meetings	Teachers Team Leaders Senco Specialist Teachers
Digital Literacy and Tools <ul style="list-style-type: none"> • Manaiaikalani PD focus on iPads and Chromebooks. • Use of technology to support learners with needs that impact the transference of ideas to paper e.g. dyslexia and dyspraxia. Digital samples will be used to celebrate and report achievement to whānau. • Utilising individual student blogs to share writing to an authentic audience and get feedback. 	Observation	Kaiako e-Learning Facilitator
Home and School Partnership - Whānau Engagement <ul style="list-style-type: none"> • Clear communication with whānau to clarify the importance of support from home. • Whānau of target ākonga will receive personal invitations to attend Learning Conversations and any Manaiaikalani information sessions. 	Ongoing	Team Leaders Literacy Leader Manaiaikalani Lead Teachers
2019 End of Year Data <u>Group 1:</u> Children in Years 2-4 who did not score 7 points on the Nov 2018 eAstle rubric and are therefore considered to be pre-writers (28 Year 1, 6 Year 2, 1 Year 3). Results: <ul style="list-style-type: none"> • Year 1: 23 children were at Level 1 B in November. 3 children remain pre-writers. 2 children had left the school. The 		

- acceptable writing levels for children at the end of Year 1 are Pre to 1A.
- Year 2: 100% (6) were writing at level 1B. The acceptable writing levels for children at the end of Year 2 are Pre to 2B.
- Year 3: 100% (1) writing at level 1A by the end of the year. The acceptable writing levels for children at the end of Year 3 are 1B to 2P.

Group 2: Te Ara Tuhura Cluster Goal #1: Increase the achievement of Boys in writing with a particular focus on Year 8.

Group 3: Te Ara Tuhura Cluster Goal #2: Increase the achievement of Pasifika students in writing. Cohort numbers are not included in support of this target, as it could compromise the privacy of students due to small numbers at each year level.

Results: While the cluster did not implement an intervention of any sort for Pasifika students, we did monitor the progress of our Pasifika children.

- 82% of Pasifika students were writing within the expected curriculum levels at the end of 2019.
- 3% were achieving above the expected levels and 15% were below.
- 59% of the cohort made progress of at least one curriculum sub-level.
- 15% made accelerated progress of 2 sub-levels.
- 3% made accelerated progress of 3 sub-levels.

All ākonga's Student Achievement Target (SAT) and Taumata Mātanga māori this year

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:

All ākonga in the bilingual programme who are not achieving success in relation to Reo a Waha levels for their length of time in immersion will make accelerated progress of more than one sublevel in 2019.

Annual Target: Increase the number of ākonga achieving at the expected level for kōrero.

Cohort Info:

Expected levels of achievement for Reo a waha

Time in Bilingual	Taumata (Level)	
1 Year	He pipi / He Kaha	Beginning Taumata 1 (Level 1)
2 Years	He pipi / He kaha / Kaha ake / He pakari	At Taumata 1 (Level 1)
3 Years	2A	Beginning Taumata 2 (Level 2)
4 Years	2E	End Taumata 2 (Level 2)
5 Years	3A	Beginning Taumata 3 (Level 3)
6 Years	3E	End Taumata 3 (Level 3)
7 Years	4A	End Taumata 4 (Level 4)

At the end of 2018 the Reo a Waha data showed us that:

- 57% of students were achieving At or Above the expected level.
- 100% of students were At or Above the expected level after either 1 or 2 years in Māori Medium.
- 11% of students were at the expected level after 3 years in Māori Medium.
- No students who have been in Māori Medium (bilingual) for 4 or more years were achieving at the expected level.
- 49% of children in the Maori Medium programme made progress in the year between Nov 2017 and Nov 2018.
- 32% of this group made accelerated progress of two sublevels within that time.
- 2% of this group made accelerated progress of three sublevels within that time.

Actions for Raising Achievement of Ākonga in Kōrero										Review	Responsibility	
Identification and Tracking <ul style="list-style-type: none">• Ākonga performing below the expected levels will be identified and tracked by the kaiawhina/kaiako, kaiwhakahaere and leadership team.• Rāwhiti School priority learner tracking sheets will be used for this cohort.• Identified ākonga will receive classroom based support using the Kaiarahi i te reo funded through MLPF.										Data mining 3x per year	Kaiako Kaiwhakahaere Leadership	
Assessment Kaiako will monitor kōrero and performance regularly for ākonga in the target groups. This sits outside of the school wide assessment schedule.										On-going	Kaiako Kaiwhakahaere	
Effective Pedagogies <ul style="list-style-type: none">• Strong focus on kōrero as a foundation for all literacies.• Kaiako supported in their own language acquisition through involvement in Kā Poupou Reo o Tahu professional development - Kylie O'Keefe in Term 1, Anna-Belle Graham in Term 3.• Use collaborative practice to utilise teacher strengths and group ākonga effectively.• Engage assistance from Resource Teacher of Māori to model Reo a Waha lessons, provide additional resources, work with small groups of children and assist teachers to ensure OTJs are accurate.• Kaiwhakahaere to lead the delivery of the kura's Poutama Reo programme, with support from the RTM as required.• Differentiation within the classroom programme e.g. learning styles and authentic Māori contexts.• Group based programmes established. Ākonga will receive deliberate, intensive support 4x per week from the kaiako.• Systems put in place to motivate and encourage the use of Te Reo.• Team meetings - sharing of best practice. Record info in team minutes and also on individual ākonga tracking sheets. Kaiwhakahaere to seek input from Resource Teacher of Maori as required.• Setting clear goals with target ākonga and whānau and reviewing these regularly at Learning Conversations. Ensuring ākonga understand their goals.										Ongoing Observation Data Mining	Kaiako Kaiwhakahaere	
Digital Literacy and Tools <ul style="list-style-type: none">• Use of student and studio blogs for sharing learning and progress. Monitored with Hapara Teacher Dashboard.										Observation	Kaiako e-Learning Facilitator	
Home and School Partnership - Whānau Engagement <ul style="list-style-type: none">• Clear communication with whānau to clarify the importance of support from home.• Links to Poutama Reo resources included on the Ata Hapara blog.										On-going	Kaiwhakahaere Kaiako Leadership	
2019 End of Year Data Assessment against Poutama Reo Levels All children in the bilingual programme have been assessed against the levels of the Poutama Reo programme. These are not the same as the levels of the New Zealand Curriculum.												
	1B	1P	1A	2B	2P	2A	3B	3P	3A	4B	4P	4A

June 2019	29 40%	20 27%	21 29%	2 4%								
Nov 2019	10 13%	16 21%	23 30%	19 25%	7 9%	1 2%						

Progress	0	+1	+2	+3
	7 9%	48 66.5%	16 21%	1 3.5%

Level 1 Kakano: Ka taea e te tamaiti te:

Level 2: Oreorenga: Ka taea e te tamaiti te:

1.1 Respond to simple instructions / commands
1.2 Respond to and use simple greetings / farewells
1.3 Identify and use a variety of basic words
1.4 Communicate where things are
1.5 Respond to simple questions, give personal information
1.6 Use basic vocabulary of description
1.7 Share experiences using a model (past,pres.,future)
1.8 Express own needs and wants (verbal cloze) & feelings
1.9 Respond to and use language of choice (word/phrase)
1.10 Understand & use basic language of possession
1.11 Participate with enjoyment in Te Reo activities
1.12 Count and give cardinal number to ten
1.13 Listen & repeats correct pronunciation
1.14 Listen to and respond to text.
1.15 State day and time of day (o'clock time)
1.16 Stand to deliver a basic, pepeha, self introduction & mihi in class and manukōrero context
1.17 Recite simple karakia & whakarite kai.
1.18 Stand to thank a visitor, speaker or kaikarakia
1.19 Use politeness conventions – thank, apologise, excuse
1.20 Ask for help with understanding / response / vocab

2.21 Say how he/she came to school
2.22 Use basic comparison vocabulary (orite, rerekē etc)
2.23 Understand & use simple verbal constructions
2.24 Understand & respond to negative statements
2.25 Express likes/dislikes, abilities
2.26 Respond to and use simple intensifiers eg. Nunui, iti iho
2.27 Begin to use kiwaha
2.28 Understand & use basic pronouns
2.1 Respond to a set of instructions
2.2 Use a wider range of greetings, farewells,
2.3 Identify and use a wider range of vocab and phrases
2.4 Describe where things are in greater detail
2.5 Respond to and ask simple questions, give personal info.
2.6 Use a wider range of vocab and phrases to describe
2.7 Share exp. using simple phrases following a model
2.8 Express own needs, wants & feelings, offer & decline
2.9 Respond to and use language of choice using a wider range of vocab and phrases
2.10 Understand & use wider language of possession
2.11 Participate/express enjoyment in Te Reo activities
2.12 Count and give cardinal number to 20
2.13 Use correct pronunciation of known words/phrases
2.14 Listen to text and answer questions about it
2.15 Indicate time – past/present/future - & time of day
2.16 Present whakapapa in manukōrero form
2.17 Recite karakia and whakarite kai.
2.18 Stand to thank a visitor, speaker or kaikarakia
2.19 Use politeness conventions – thank, apologise, excuse
2.20 Ask for help with understanding / response / vocab

**INDEPENDENT AUDIT REPORT TO THE READERS OF
RAWHITI SCHOOL
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

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 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:
 - financial position as at 31 December 2019; 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 19 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 22 on page 16 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

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: 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.



Michael Rondel
BDO Christchurch

On behalf of the Auditor-General
Christchurch, New Zealand