

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF RAWHITI SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

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 2020, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2020; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards Reduced Disclosure Regime as applicable to entities that qualify as tier 2.

Our audit was completed on 31 May 2021. 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 and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

The Board 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 is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board 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's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of 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.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board 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 regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the board of trustees listing, analysis of variance and kiwisport report, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: 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

RAWHITI SCHOOL

Annual Reports For the year ended 31 December 2020

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
Jen Evans	
Tim Scott	
Kylie O'Keeffe	
Vanessa Manning	
Cheryl Lineham	
Thomas Parata	
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 2020

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 2020.

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 2020 fairly reflects the financial position and operations of the school.

The School's 2020 financial statements are authorised for issue by the Board Chairperson and the principal.

Cheryl Lineham

Full Name of Board Chairperson

Lyndal War

Full Name of Principal

[Signature]

Signature of Board Chairperson

[Signature]

Signature of Principal

31/05/2021

Date:

31/05/2021

Date:

Rawhiti School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue				
Government Grants	2	5,560,217	5,222,525	5,240,930
Locally Raised Funds	3	85,961	2,000	140,287
Interest Earned		34,455	45,000	44,555
		<u>5,680,633</u>	<u>5,269,525</u>	<u>5,425,772</u>
Expenses				
Locally Raised Funds	3	61,049	70,000	69,488
Learning Resources	4	3,188,853	3,160,900	3,167,268
Administration	5	199,029	197,797	193,615
Finance Costs		2,452	-	1,700
Property	6	1,663,021	1,772,050	1,653,243
Depreciation	7	248,970	139,000	202,216
Loss on Disposal of Property, Plant and Equipment		-	-	-
		<u>5,363,374</u>	<u>5,339,747</u>	<u>5,287,530</u>
Net Surplus / (Deficit)		317,259	(70,222)	138,242
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>317,259</u></u>	<u><u>(70,222)</u></u>	<u><u>138,242</u></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 2020

	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January	<u>2,851,409</u>	<u>2,851,409</u>	<u>2,713,167</u>
Total comprehensive revenue and expense for the year	317,259	(70,222)	138,242
Owner transactions			
Contribution - Furniture and Equipment Grant	-	-	-
Equity at 31 December	<u>3,168,668</u>	<u>2,781,187</u>	<u>2,851,409</u>
Retained Earnings	3,168,668	2,781,187	2,851,409
Reserves	-	-	-
Equity at 31 December 2020	<u>3,168,668</u>	<u>2,781,187</u>	<u>2,851,409</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 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Assets				
Cash and Cash Equivalents	8	108,065	30,784	103,213
Accounts Receivable	9	200,405	197,500	163,780
GST Receivable		1,867	15,000	26,437
Prepayments		-	2,000	14,234
Inventories		5,575	-	3,804
Investments	10	1,403,667	1,100,000	1,072,359
		<u>1,680,779</u>	<u>1,345,284</u>	<u>1,383,827</u>
Current Liabilities				
Accounts Payable	12	210,225	240,000	227,054
Revenue Received in Advance	13	22,178	130,000	129,694
Finance Lease Liability - Current Portion	14	39,040	7,500	36,123
Funds held on behalf of Te Ara Tuhuru Cluster	16	112,415	-	-
		<u>383,858</u>	<u>377,500</u>	<u>392,871</u>
Working Capital Surplus or (Deficit)		1,296,921	967,784	990,956
Non-current Assets				
Property, Plant and Equipment	11	1,924,162	1,818,403	1,870,403
		<u>1,924,162</u>	<u>1,818,403</u>	<u>1,870,403</u>
Non-current Liabilities				
Finance Lease Liability	14	52,415	5,000	9,950
		<u>52,415</u>	<u>5,000</u>	<u>9,950</u>
Net Assets		<u>3,168,668</u>	<u>2,781,187</u>	<u>2,851,409</u>
Equity		<u>3,168,668</u>	<u>2,781,187</u>	<u>2,851,409</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 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		1,494,431	1,059,197	1,260,219
Locally Raised Funds		82,691	2,000	140,287
Goods and Services Tax (net)		24,570	11,437	(12,260)
Payments to Employees		(541,230)	(502,679)	(552,821)
Payments to Suppliers		(543,632)	(539,631)	(525,551)
Interest Received		35,288	45,155	47,045
Net cash from / (to) the Operating Activities		552,118	75,479	356,919
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	-	-
Purchase of PPE (and Intangibles)		(216,682)	(87,000)	(570,025)
Purchase of Investments		(331,308)	(27,641)	-
Proceeds from Sale of Investments		-	-	12,916
Net cash from / (to) the Investing Activities		(547,990)	(114,641)	(557,109)
Cash flows from Financing Activities				
Contribution by the Ministry of Education - Furniture and Equipment Grants		-	-	-
Finance Lease Payments		(40,665)	(33,573)	(37,983)
Painting contract payments		-	-	-
Funds Administered on Behalf of Third Parties		(109,826)	306	(5,621)
Funds held for Cluster		112,415	-	-
Funds held for Capital Works Projects		38,800	-	-
Net cash from Financing Activities		724	(33,267)	(43,604)
Net increase/(decrease) in cash and cash equivalents		4,852	(72,429)	(243,794)
Cash and cash equivalents at the beginning of the year	8	103,213	103,213	347,007
Cash and cash equivalents at the end of the year	8	108,065	30,784	103,213

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 2020

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 and Training Act 2020. 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 2020 to 31 December 2020 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 and Training Act 2020 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

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.

Cyclical maintenance

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

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

Short-term receivables are recorded at the amount due, less an allowance for credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

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.

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. These include salaries and wages accrued up to balance date, and also annual leave earned, by non teaching staff, to but not yet taken at balance date.

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

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

p) Financial Instruments

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 'financial assets measured at amortised cost' 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.

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operational grants	1,028,341	990,525	908,854
Teachers' salaries grants	2,661,091	2,660,000	2,574,804
Use of Land and Buildings grants	1,415,225	1,514,000	1,395,845
Other government grants	455,560	58,000	361,427
	5,560,217	5,222,525	5,240,930

The school has opted in to the donations scheme for this year. Total amount received was \$84,000.

MOE Grants total includes additional COVID-19 funding totalling \$9,919 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
<i>Revenue</i>			
Donations	44,675	-	64,975
Activities	23,496	2,000	53,224
Trading	17,790	-	22,088
	85,961	2,000	140,287
<i>Expenses</i>			
Activities	41,986	70,000	47,141
Trading	15,012	-	22,347
Fundraising (costs of raising funds)	4,051	-	-
	61,049	70,000	69,488
<i>Surplus for the year Locally raised funds</i>	24,912	(68,000)	70,799

4 Learning Resources

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Curricular	116,777	118,900	146,052
Employee Benefits - Salaries	3,032,845	3,000,000	2,967,902
Staff Development	39,231	42,000	53,314
	3,188,853	3,160,900	3,167,268

5. Administration

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Audit Fee	3,957	3,957	3,842
Board of Trustees Fees	5,190	5,000	4,600
Board of Trustees Expenses	11,059	11,600	13,362
Communication	3,987	5,250	5,129
Consumables	2,524	2,000	9,283
Operating Lease	580	1,000	4,920
Staff Expenses	9,158	18,000	12,949
Other	29,134	30,990	22,901
Employee Benefits - Salaries	133,440	120,000	116,629
	199,029	197,797	193,615

6. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	9,741	10,750	10,052
Consultancy and Contract Services	77,541	80,000	77,490
Cyclical Maintenance Provision	-	-	-
Grounds	4,900	4,000	4,730
Heat, Light and Water	32,347	49,000	48,890
Rates	22,822	20,000	23,517
Repairs and Maintenance	63,588	54,300	49,470
Use of Land and Buildings - Non-Integrated	1,415,225	1,514,000	1,395,845
Employee Benefits - Salaries	36,857	40,000	43,249
	<u>1,663,021</u>	<u>1,772,050</u>	<u>1,653,243</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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements - Crown	50,049	22,000	33,554
Furniture and Equipment	47,939	22,000	48,521
Information and Communication Technology	74,208	40,000	51,104
Motor Vehicles	-	-	-
Plant	25,256	19,000	27,548
Leased Assets	45,696	33,000	36,197
Library Resources	5,822	3,000	5,292
	<u>248,970</u>	<u>139,000</u>	<u>202,216</u>

8. Cash and Cash Equivalents

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Current Account	91,438	18,784	91,526
Bank Call Account	16,627	12,000	11,687
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>108,065</u>	<u>30,784</u>	<u>103,213</u>

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

9. Accounts Receivable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Debtors	3,270	-	-
Debtor Ministry of Education	-	-	10,672
Interest Accrued	3,822	4,500	4,655
Teacher Salaries Grant Receivable	193,313	193,000	148,453
	<u>200,405</u>	<u>197,500</u>	<u>163,780</u>
Receivables from Exchange Transactions	7,092	4,500	4,655
Receivables from Non-Exchange Transactions	193,313	193,000	159,125
	<u>200,405</u>	<u>197,500</u>	<u>163,780</u>

10. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits with Maturities Greater than Three Months and No Greater than One Year	1,403,667	1,100,000	1,072,359

The carrying value of long term deposits longer than 12 months approximates their fair value at 31 December 2020.

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Depreciation \$	Total (NBV) \$
2020					
Building Improvements	1,112,173	143,632	-	(50,049)	1,205,756
Furniture and Equipment	296,317	4,943	-	(47,939)	253,321
Information and Communication	217,401	59,183	-	(74,208)	202,376
Motor Vehicles	-	-	-	-	-
Plant	163,723	-	-	(25,256)	138,467
Leased Assets	50,050	103,635	(17,588)	(45,696)	90,401
Library Resources	30,739	8,924	-	(5,822)	33,841
Balance at 31 December 2020	1,870,403	320,317	(17,588)	(248,970)	1,924,162

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Building Improvements	1,320,829	(115,073)	1,205,756
Furniture and Equipment	541,697	(288,376)	253,321
Information and Communication	637,179	(434,803)	202,376
Motor Vehicles	60,201	(60,201)	-
Plant	281,557	(143,090)	138,467
Leased Assets	141,518	(51,117)	90,401
Library Resources	82,858	(49,017)	33,841
Balance at 31 December 2020	3,065,839	(1,141,677)	1,924,162

	Opening Balance (NBV) \$	Additions \$	Disposals \$	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

12. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	11,412	45,000	73,922
Employee Benefits Payable - Salaries	193,313	193,000	148,453
Employee Benefits Payable - Leave Accrual	5,500	2,000	4,679
	<u>210,225</u>	<u>240,000</u>	<u>227,054</u>
Payables for Exchange Transactions	210,225	240,000	227,054
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u><u>210,225</u></u>	<u><u>240,000</u></u>	<u><u>227,054</u></u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Funds Held on Behalf of Third Parties	22,178	130,000	129,694
	<u>22,178</u>	<u>130,000</u>	<u>129,694</u>

14. Finance Lease Liability

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	39,040	7,500	36,123
Later than One Year and no Later than Five Years	52,415	5,000	9,950
Later than Five Years	-	-	-
	<u>91,455</u>	<u>12,500</u>	<u>46,073</u>

15. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects:

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	Closing Balances \$
Outdoor Learning Spaces	<i>in progress</i>	-	38,800	-	38,800
Totals		<u>-</u>	<u>38,800</u>	<u>-</u>	<u>38,800</u>

16. Funds Held on Te Ara Tuhura Cluster

Rawhiti School is the lead school and holds funds on behalf of the cluster, a group of schools and early childcare education centre's funded by the Ministry, for the 2021 and 2020 years

The cluster will employ an education programme leader to support the Manaiakalani Outreach Programme.

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Funds Held at Beginning of the Year	-	-	-
Funds Received from Cluster Members	29,530	-	-
Funds Received from MoE	82,885	-	-
Funds Spent on Behalf of the the Cluster	-	-	-
Funds Held at Year End	<u>112,415</u>	<u>-</u>	<u>-</u>

17. Related Party Transactions

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

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

18. Remuneration

Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	5,190	4,600
Full-time equivalent members	0.08	0.15
<i>Leadership Team</i>		
Remuneration	387,042	353,619
Full-time equivalent members	3	3
Total key management personnel remuneration	<u>392,232</u>	<u>358,219</u>
Total full-time equivalent personnel	<u>3.08</u>	<u>3.15</u>

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

Principal

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160-170	150-160
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	2020 FTE Number	2019 FTE Number
100-110	2	2
110-120	1	-
	<u>3</u>	<u>2</u>

19. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee member, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2020 Actual \$0	2019 Actual \$0
Total		
Number of People	-	-

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2020 (Contingent liabilities and assets at 31 December 2019: 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's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2020, 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.

21. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board had a capital commitment for the Outdoor Learning Space per note 15. The project is fully funded by the Ministry of Education.

(Capital commitments at 31 December 2019: nil)

(b) Operating Commitments

As at 31 December 2020 the Board has no operating contracts:

22. Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but "attempts" to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

23. Financial Instruments

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

Cash and receivables

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	108,065	30,784	103,213
Receivables	200,405	197,500	163,780
Investments - Term Deposits	1,403,667	1,100,000	1,072,359
Total Cash and Receivables	1,712,137	1,328,284	1,339,352

Financial liabilities measured at amortised cost

Payables	210,225	240,000	227,054
Finance leases	91,455	12,500	46,073
Total Financial Liabilities Measured at Amortised Cost	301,680	252,500	273,127

24. Events After Balance Date

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



Kiwi Sport Statement 2020

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 2020 Rāwhiti School received \$8098.07 (excluding GST).

In 2020 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



ANALYSIS OF VARIANCE SCHOOL WIDE ACHIEVEMENT TARGETS 2020

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 2020: 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 at or above the expected curriculum level in Reading.

Student Target Groups:

- Students performing below their expected curriculum level in Reading. A total of 125 children make up the target group. Rather than year levels, children are grouped depending on which Learning Studio they were in in 2020 (see grid below)
- A group of 9 six year old students who made no progress on the Colour Wheel in their first year of school will take part in a reading intervention led by the Learning Support Coordinator, utilising Decodable Texts.

Starting Point:

Rāwhiti School June - November 2019 Overall Teacher Judgments Against New Zealand Curriculum (NZC)																	
	No Data	Pre	1B	1P	1A	2B	2P	2A	3B	3P	3A	4B	4P	4A	5B	5P	5A
Yr0 June19		11 1.00%															
Yr0 Nov 19	1 2%	14 49%	14 49%														
Yr1 June19	1 1%	15 20%	15 20%		1 1%	1 1%											
Yr1 Nov 19		1 1%	65 88%	3 4%	2 3%	3 4%											
Yr2 June19		3 4%	45 56%	3 4%	11 12%	12 12%	1 1%										
Yr2 Nov 19		1 1.5%	31 39%	15 19%	6 7.5%	14 18%	7 9%	2 2.5%	2 2.5%								
Yr3 June19			25 37%	8 12%	14 21%	15 22%	6 9%										
Yr3 Nov 19	1 1.5%		12 15%	10 14%	7 10%	20 29.5%	6 9%	6 9%	5 7%								
Yr4 June19	1 1%		12 16%	9 12%	6 8%	11 14%	1 1%	12 16%	14 19%	2 3%	1 1%						
Yr4 Nov 19	1 1.5%		4 5%	5 6.0%	9 12%	9 12%	11 14.5%	11 14.5%	13 17%	11 14.5%	1 1.5%	1 1.5%					
Yr5 June19	2 3%		2 3%	1 1.33%	1 1.33%	9 15%	1 1%	11 17%	10 14%	8 12%	13 19%	3 4%				1 1.33%	
Yr5 Nov 19			1 1.33%	1 1.33%	1 1.33%	2 3%	8 12%	7 10.5%	12 18%	13 19.5%	6 12%	9 13.5%	5 7.5%				
Yr6 June19			1 1%		2 3%	3 4%	4 5%	11 16%	10 14%	10 14%	15 21%	7 10%	1 1%				
Yr6 Nov 19	1 1.25%		1 1.25%		1 1.25%	2 2.5%	4 5%	14 18%	17 22%	16 20.5%	17 21.5%	12 15%	5 7%	1 1.25%			
Yr7 June19	2 (5%)				2 4%	1 2%	2 4%	2 4%	9 19%	7 16%	11 25%	11 25%	1 2%				
Yr7 Nov 19	1 2.5%				2 4%	3 6.5%	3 6.5%	2 4.5%	1 2.5%	11 25%	7 15%	14 30.5%	4 8.5%	1 2.5%			
Yr8 June19			1 2%				2 4%		6 12%	9 18%	11 22%	10 20%	12 24%	1 2%			
Yr8 Nov 19			1 2%					1 2%		6 12%	8 16%	15 30%	12 24%	3 6%	1 2%		

Action Plan:

Actions for Raising Achievement in Reading	Review	Responsibility
<p>Identification and Tracking</p> <ul style="list-style-type: none"> • The Learning Support Coordinator and Deputy Principal with responsibility for Curriculum and Assessment used the November 2019 OTJs in Reading to identify children performing below the expected levels. • Groups will be tracked by the: kaiawhina, Learning Studio teachers, and Leadership Team. • Target flagging system in Hero will be used to identify and track this cohort for ease of identification and tracking. • Identified students will receive support through: <ul style="list-style-type: none"> ❖ Targeted learning support where appropriate. ❖ Identified students will benefit from more specific targeted 	Data mining 3x per year	Team Leaders Teachers Literacy Leader & Focus Group

teaching approaches to ensure accelerated progress.		
Assessment <ul style="list-style-type: none"> Senior leaders to implement the use of the Hero Goals as a more responsive programme for assessment that clearly identifies gaps and next steps. Deputy Principal and Learning Support Coordinator will monitor reading performance regularly for the target groups (in addition to the existing assessment cycle). Moderation of data completed across Learning Studios and curriculum levels. 	Ongoing	Principal DP - Curriculum Team Leaders
Actions <ul style="list-style-type: none"> Year 2 group intervention run by our Learning Support Coordinator x 4 days a week within the Year 2-3 Learning Studio. Identify within Learning Studios the teacher/s with the passion and expertise to ignite low progress and disengaged readers. Resource Teacher of Literacy to provide PD for all staff (including Teacher Aides) in <u>The Science of Reading</u> and the use of Decodable Texts, and provide ongoing mentoring support to one group of students and one teacher in each Learning Studio. Purchase initial resources for the pilot group and set up a purchasing plan for Decodable Texts (Sunshine Books, Liz Kane Literacy). Te Ara Tūhura Cluster Teacher Only Day in June, led by Woolf Fisher researchers, in the use of high leverage practices, especially the <u>T-Shaped Literacy</u> approach. Implementation of the approach in the second half of the year. Teachers to ensure target children receive instructional reading sessions four times per week. Differentiation in the classroom programme. Systems in place to motivate and encourage reading mileage. 	Data mining 3x per year Observations Team Meetings	Teachers Team Leaders Literacy Leader RTLit
Home and School Partnership - whānau Engagement <ul style="list-style-type: none"> Reading to be visible and available to all via Studio Learning Sites, including links to resources for use by whānau. Literacy Leaders to create opportunities to engage whānau in reading learning opportunities e.g. Reading at Home programme. Clear communication with whānau to clarify the importance of support from home. 	Ongoing	Team Leaders Literacy Leader & Focus Group

2020 November Data

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

	Total Learners in Target Group	Priority Learners Māori (BL)	Priority Learners Māori (BL)(SN)	Priority Learners Māori (MS)	Priority Learners Māori (MS)(SN)	Priority Learners Pasifika	Priority Learners Pasifika (SN)	Priority Learners (SN)	Priority Learners ESOL	Priority Learners ESOL(SN)
Tangaroa (Year 7-8)	10			2			1		1	
Target Learners now at or above expected curriculum level.	0%			0%			0%		0%	
Tāwhirimātea (Year 4-6)	16			9						
Target Learners now at or above expected curriculum level.	18.8%			11%						
Tāne Mahuta (Year 4-6)	18			9		2		1		
Target Learners now at or above expected curriculum level.	5.6%			0%		0%		0%		
Haumiatiketike (Year 1-8)	23	21				2				
Target Learners now at or above expected	43.5%	47.6%				0%				

curriculum level.										
Papatūānuku (Year 2-3)	23			7		2				
Target Learners now at or above expected curriculum level.	30.4%			14.3%		0%				
Rongo ma tane (Year 1-2)	35			8		1				
Target Learners now at or above expected curriculum level.	100%			100%		100%				

- 0% of target students in Tangaroa are working at expected curriculum level.
- All of the target learners in Tangaroa have made progress over the year: 2 students moving 1 sublevel, 3 students moving 2 sublevels and 4 students moving 3 sublevels.
- 18.75% of target students in Tāwhirimātea are working at expected curriculum level.
- 93.8% of target learners in Tāwhirimātea have made progress over the year with 5 students moving 1 sublevel, 7 students moving 2 sublevels and 3 students moving 3 sublevels.
- 5.6% of target students in Tāne Mahuta are working at expected curriculum level.
- 100% of target learners in Tāne Mahuta have made progress over the year with 14 students moving 1 sublevel and 4 students moving 2 sublevels.
- 43.5% of target students in Haumiatiketike are working at expected curriculum level.
- 34.8% of target learners in Ata Hapara have made progress over the year with 4 students moving 2 sublevels, 3 students moving 1 sublevel and 1 moving 3 sublevels.
- 30.4% of target students in Papatūānuku are working at expected curriculum level.
- 39.1% of target learners in Papatūānuku have made progress over the year with 6 students moving 1 sublevel and 2 students moving 2 sublevels.
- 100% of target students in Rongomātāne are working at expected curriculum level.
- Whilst 100% of target learners made progress through the colour wheel levels, only 20% of the learners in this group moved a curriculum sublevel.
- 26.8% of Māori target students are now achieving at or above expected curriculum level.
- 12.5% of Pasifika target students are now achieving at or above expected curriculum level.
- 88.9% of the group working on decodable texts with the Learning Support Coordinator moved colour wheel reading levels. These students made progress of between 7-14 colour wheel levels across the year.

Implications for 2021

Explore the wider use of decodable texts with students, particularly students with a history of underachievement in reading.

Cluster professional learning groups have been established around our 'Relentless focus on Reading' through the lens of High Leverage Practices. Teachers will meet in these groups twice termly and this will be the basis for their teaching as inquiry throughout the year.

Continue providing high interest, motivating reading programmes to build on student engagement levels while accelerating achievement. Build up our resources and texts that are relatable for our Māori and Pasifika learners (windows and mirrors) into our students worlds.

Literacy team to review curriculum and expectations and ensure staff understand school wide requirements.

Team Leaders to work with Learning Support Coordinator to make referrals to outside agencies as needed, e.g. Resource Teacher of Literacy for individual students, groups of students and/or teachers.

Rāwhiti School Student Achievement Target #2 2020: Mathematics/Pangarau

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 maths.

Annual Target: To increase the number of ākonga at or above the expected curriculum level in Mathematics.

Student Target Groups:
The Learning Support Coordinator and Deputy Principal with responsibility for Curriculum and Assessment used the November 2019 OTJs in Mathematics to identify children performing below the expected levels. Rather than Year levels, children were grouped depending on which Learning Studio they would be in in 2020 (see grid below). A total of 93 children make up the target groups.

Starting Point:

Rāwhiti School June - November 2019 Overall Teacher Judgments Against New Zealand Curriculum (NZC)																
No Data	Pre	1B	1P	1A	2B	2P	2A	3B	3P	3A	4B	4P	4A	5B	5P	5A
Yr 6 June 19	10 21%	1 2%														
Yr 6 Nov 19	1 4%	6 20.6%	19 64%	1 3%												
Yr 1 June 19	1 1%	10 17%	49 80%	15 24%	1 2%											
Yr 1 Nov 19		3 4%	21 27%	27 35%	2 3%		1 1%									
Yr 2 June 19		3 4%	13 16%	35 41%	24 27%	6 7%	1 1%		1 1%							
Yr 2 Nov 19		1 1.2%	2 6%	25 32%	22 28%	16 20%	8 10%	1 1.5%				1 1.2%				
Yr 3 June 19			1 1%	22 32%	19 28%	8 12%										
Yr 3 Nov 19				12 17.8%	28 40%	14 20%	9 13%	10 15%								
Yr 4 June 19	1 1%		11 14%	22 29%	25 33%	10 13%	5 7%	2 3%								
Yr 4 Nov 19	1 2%		4 8%	16 31%	19 38%	19 38%	11 22%	6 12%	1 2%							
Yr 5 June 19	2 2%		2 2%	12 18%	11 17%	9 14%	18 28%	10 15%	5 8%	1 1%				1 1%		
Yr 5 Nov 19			2 3%	2 3%	11 16.5%	4 6%	17 26%	14 21%	9 14%	2 3%	1 1.5%			1 1.5%		
Yr 6 June 19			1 1%	5 8%	9 14%	12 19%	13 20%	20 31%	17 26%	4 6%	1 1.5%					
Yr 6 Nov 19	1 2%		2 2.5%	1 1.5%	7 9%	2 2.5%	12 15%	19 24%	19 24%	8 10%	8 10%					
Yr 7 June 19	3 6%				2 4.2%	2 4.3%	5 11%	5 11%	10 21%	9 20%	9 20%	2 4.7%				
Yr 7 Nov 19	1 2%				1 2%	4 8.3%		5 11%	8 17.4%	8 17.4%	10 22%	11 24%				
Yr 8 June 19		1 2%			2 4%	5 10%	4 8%	4 8%	9 17%	17 33%	6 12%	2 4%	1 2%	1 2%	1 2%	1 2%
Yr 8 Nov 19		1 2%			1 1%	6 7%	1 1%	6 7%	1 1%	4 5%	11 13%	15 18%	2 2.5%	1 1.2%	1 1.2%	1 1.2%

Action Plan:

Actions for Raising Achievement in Mathematics	Review	Responsibility
Identification and Tracking <ul style="list-style-type: none"> Students performing below their expected curriculum level for mathematics will be identified and tracked by the: kaiawhina, Learning Studio teachers, and Leadership Team. Target flagging system in Hero will be used to identify and track this cohort for ease of identification and tracking. 	Data mining 3x per year	Team Leaders Teachers Numeracy Leader & Focus Group
Assessment <ul style="list-style-type: none"> Senior leaders to implement the use of the Hero Goals as a more responsive programme for assessment that clearly identifies gaps and next steps. 	Mid and End of Year	Principal DP - Curriculum

<ul style="list-style-type: none"> • Include evidence of goal achievement in students Hero Maths Profiles, tagged to specific goals. • Moderation of data completed across Learning Studios and curriculum levels. 		Team Leaders
<p>Actions</p> <ul style="list-style-type: none"> • DMIC (Developing Mathematical Inquiry in a Learning Community) PD. All staff will develop professional knowledge and capability in: <ul style="list-style-type: none"> ❖ Connected, rich mathematical thinking and reasoning. ❖ Proficient use of mathematical practices. ❖ Inquiry learning within mathematics. ❖ Social grouping and group worthy problem-based activity. ❖ Culturally sustaining teaching and learning. ❖ Co-constructing teaching, co-constructing learning. • Increase deliberate use of maths talk. • Establish high expectations and ensure inclusion. • Additional support will be allocated to the identified students with the Learning Studios developing the programme collectively. On-going and responsive self-review will identify strategies that are or are not working for individuals and changes made. Record information and monitor within the Hero Maths profile page. • Knowledge and strategy 'gaps' will be targeted specifically, rather than taking a strategy stage approach. • Setting clear goals with target students and reviewing regularly; ensuring students understand their maths goals. • Extend our focus from Numeracy for target groups to incorporate all strands, key understandings, and rich mathematical tasks. • Numeracy Leaders to undertake a review of the teaching of mathematics across the schools and make adjustments to our maths programme to include effective elements of the DMIC programme. 	Data mining 3x per year Observations Team Meetings	Teachers Team Leaders Numeracy Leaders (Helen H and Eugene)
<p>Digital Literacy and Tools</p> <ul style="list-style-type: none"> • Support students with specific learning disabilities by prioritising the use of digital tools that support achievement. • Actively source and acquire quality apps for the iPad that support maths learning. 	Ongoing staff PD	Learning Support Coordinator eLearning Facilitator.
<p>Home and School Partnership - whānau Engagement</p> <ul style="list-style-type: none"> • Mathematics to be visible and available to all via Studio Learning Sites, including links to resources for use by whānau. • Numeracy Leaders to create opportunities to engage whānau in maths learning opportunities e.g. Maths Week Home Learning activities and challenges. • Students can subscribe to Matific or alternative programmes to support their acquisition of mathematical knowledge in a fun, challenging and rewarding way. 	Ongoing	Team Leaders Numeracy Leader & Focus Group

2020 November Data

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

	Total Learners in Target Group	Priority Learners Māori (BL)	Priority Learners Māori (BL)(SN)	Priority Learners Māori (MS)	Priority Learners Māori (MS)(SN)	Priority Learners Pasifika	Priority Learners Pasifika (SN)	Priority Learners (SN)	Priority Learners ESOL	Priority Learners ESOL(SN)
Tangaroa (Year 7-8)	15			4			1		1	
Target Learners now at or above expected curriculum level.	13%			0%			0%		100%	
Tāwhirimātea (Year 4-6)	14			7						
Target Learners now at or above expected curriculum level.	21%			14.2%						
Tāne Mahuta	14			2	1	1		1		

(Year 4-6)									
Target Learners now at or above expected curriculum level.	0%			0%	0%	0%		0%	
Haumiatiketike (Year 1-8)	28	20	1			4			
Target Learners now at or above expected curriculum level.	25%	30%	0%			0%			
Papatūānuku (Year 2-3)	13			4		2			
Target Learners now at or above expected curriculum level.	30.8%			25%		50%			
Rongo ma tane (Year 1-2)	9			2		1			
Target Learners now at or above expected curriculum level.	100%			100%		100%			

- 13% of target students in Tangaroa are working at expected curriculum level.
- 86.6% of the target learners in Tangaroa have made progress across the year with 4 students moving 1 sublevel, 3 students moving 2 sublevels, 4 students moving 3 sublevels, 1 student moving 4 sublevel and 1 student has made accelerated progress of 5 sublevels.
- 21% of target students in Tāwhirimātea are working at expected curriculum level.
- 92.8% of the target learners in Tāwhirimātea have made progress across the year with 4 students have moved 1 sublevel, 6 students moved 2 sublevels and 3 students moved 3 sublevels.
- No targeted learners in Tāne Mahuta are at expected curriculum level.
- 85.7% of the target learners in Tāne Mahuta have made progress across the year with 6 students moving 1 sublevel, 5 moving 2 sublevels and 1 student moving 3 sublevels.
- 25% of target students in Ata Hapara are working at expected curriculum level.
- 57% of the target learners in Ata Hapara have made progress across the year with 9 students moving 1 sublevel, 6 students moving 2 sublevels and 1 student moving 4 sublevels.
- 30.8% of target students in Papatūānuku are working at expected curriculum level.
- 38.5% of the target learners in Papatūānuku have made progress across the year with 3 students moving 1 sublevel and 2 students moving 2 sublevels.
- 100% of target students in Rongomātāne are working at expected curriculum level.
- 77.7% of target learners in Rongomātāne have made progress across the year with 7 students moving 1 sublevel.

Implications for 2021

Continue Professional Development on DMIC (2nd year) and Hero goals, focusing on culturally responsive problems and ensure that OT judgements are based on all strands within the Mathematics curriculum.

Continue partnership with Manaiakalani and DMIC research team to unpack data to inform teaching.

Ensure studios and teams are meeting the schoolwide expectation of 4x weekly 1 hour lessons - 2 DMIC and 2 independent-tasks for all students Year 2-8. Year 1 students all take part in daily warm up or engagement activities. Half of the students are given independent work to complete. As part of the play based learning approach, the other half of the students are invited to participate in a range of maths investigation activities, including direct teacher instruction.

Team Leaders to work with Learning Support Coordinator to make referrals to outside agencies as needed, e.g. Resource Teacher of Learning & Behaviour for individual students, groups of students and/or teachers.

Rāwhiti School Student Achievement Target # 3 2020: Raising Achievement of Ākonga in Kōrero

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 taura/students in Ata Hapara who are not achieving success in relation to Poutama Reo for their year group and length of time in immersion will make accelerated (more than one year) progress over the year.

Annual Target: All children will achieve at, or make significant progress against the appropriate levels of Poutama Reo.

Starting Point:

From the 2019 end of year data, 19 students were identified as being below expected curriculum level. Cohort information is not included as it could compromise the privacy of students due to the small numbers at each year level. Those involved in target groups were identified in Hero. The Poutama Reo goals have been added to Hero.

Reo - a - waha (November 2019 OTJ)		
Above	At	Below
4.1%	69.9%	26%

Action Plan:

Actions for Raising Achievement of Ākonga in Kōrero	Review	Responsibility
Identification and Tracking <ul style="list-style-type: none"> Taura/students performing below (manawa āki) and well below (manawa taki) the expected level will be identified and tracked by the kaiawhina/kaiako, kaiwhakahaere and leadership team. Hero will be used to identify and track this cohort for ease of identification and tracking. 	Data mining 3x per year	Kaiako Kaiwhakahaere Leadership
Assessment Kaiako will monitor kōrero and performance regularly for taura 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. Play based mahi (work) for language experience, particularly at the junior level. Kaiako supported their own language acquisition through involvement in Kā Poupou Reo o Tahu professional development (Jasmine Stirling Term 3) or personal professional development at tertiary level (Kylie O'Keefe). Use collaborative practice to utilise teacher strengths and group ākonga effectively. Group based programmes established. Ākonga will receive deliberate, intensive support 4x per week from the kaiako. Kaiwhakahaere to lead the delivery of the kura's Poutama Reo programme, and to 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. Differentiation within the classroom programme. Ensure that the annual school-wide learning theme contains scope for authentic Māori contexts. Systems put in place to motivate and encourage the use of Te Reo. Team meetings - sharing of best practice. Record info in team minutes. Kaiwhakahaere to seek input from Resource Teachers of Māori 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

<p>Digital Literacy and Tools</p> <ul style="list-style-type: none"> ● Use of student and studio blogs for sharing learning and progress. Monitored with Hapara Teacher Dashboard. ● Use of Hero student management system for setting goals and recording progress. 	Observation	Kaiako e-Learning Facilitator
<p>Home and School Partnership - whānau Engagement</p> <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 studio blog. 	On-going	Kaiwhakahaere Kaiako Leadership
<p>2020 November Data</p>		
<p>15.7% of target students in Ata Hapara are working at expected curriculum level. 79% of the target learners in Ata Hapara have made progress across the year with 12 students moving 1 sublevel and 3 students moving 2 sublevels.</p>		
<p>Implications for 2021</p>		
<p>Establish group based programmes where ākonga will receive deliberate, intensive support 4x weekly from kaiako. Set clear goals with target ākonga and whānau and review these regularly at Learning Conversations, ensuring ākonga understand their goals.</p> <p>Engage assistance from the Resource Teacher of Māori, to model reo-a-waha lessons, provide additional resources, explore options for interventions and/or resources to support these learners.</p> <p>Look at ways to increase te reo Māori across the school. Analysis of NZCER Te Reo data, and teachers using this information to inform teaching and programmes within their studios.</p>		