

# RAWHITI SCHOOL

## Annual Reports For the year ended 31 December 2021

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	Dec-21
Vanessa Manning	May-21
Cheryl Lineham	
Thomas Parata	
Jess Poff	
Jessica Riddell	
Briar Thompson	
Liz Weir - Principal	

The term finishes except for the principal in September 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	Notes to the Financial Statements

### **Other Information**

Analysis of Variance

## Rawhiti School

### Statement of Responsibility

For the year ended 31 December 2021

The Board 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 2021 fairly reflects the financial position and operations of the school.

The School's 2021 financial statements are authorised for issue by the Board.

Cheryl Lineham

Full Name of Presiding Member

Liz Weir

Full Name of Principal

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Cheryl Lineham

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Signature of Presiding Member

DocuSigned by:

Liz Weir

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Signature of Principal

15 May 2022

Date:

15 May 2022

Date:

# Rawhiti School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

		2021	2021	2020
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Revenue</b>				
Government Grants	2	5,532,874	4,885,348	5,560,217
Locally Raised Funds	3	65,114	2,000	85,961
Interest Earned		16,335	13,000	34,455
		<hr/>	<hr/>	<hr/>
		5,614,323	4,900,348	5,680,633
<b>Expenses</b>				
Locally Raised Funds	3	96,063	70,000	61,049
Learning Resources	4	3,803,741	3,319,800	3,188,853
Administration	5	205,322	212,290	199,029
Finance Costs		2,222	-	2,452
Property	6	1,265,423	1,291,152	1,663,021
Depreciation	10	242,906	135,000	248,970
Loss on Disposal of Property, Plant and Equipment		3,986	-	-
		<hr/>	<hr/>	<hr/>
		5,619,663	5,028,242	5,363,374
<b>Net Surplus / (Deficit)</b>		(5,340)	(127,894)	317,259
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<hr/> <hr/> (5,340)	<hr/> <hr/> (127,894)	<hr/> <hr/> 317,259

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 2021

	Actual 2021 \$	Budget (Unaudited) 2021 \$	Actual 2020 \$
<b>Balance at 1 January</b>	<b>3,168,668</b>	<b>3,168,668</b>	<b>2,851,409</b>
Total comprehensive revenue and expense for the year	(5,340)	(127,894)	317,259
Owner transactions			
Contribution - Furniture and Equipment Grant	19,500	-	-
<b>Equity at 31 December</b>	<b>3,182,828</b>	<b>3,040,774</b>	<b>3,168,668</b>
Retained Earnings	3,182,828	3,040,774	3,168,668
Reserves	-	-	-
<b>Equity at 31 December 2021</b>	<b>3,182,828</b>	<b>3,040,774</b>	<b>3,168,668</b>

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 2021

		2021	2021	2020
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	7	258,723	99,612	108,065
Accounts Receivable	8	193,033	194,500	200,405
GST Receivable		61,226	10,000	1,867
Prepayments		4,070	2,000	-
Inventories		2,588	-	5,575
Investments	9	1,392,887	1,200,000	1,403,667
		<u>1,912,527</u>	<u>1,506,112</u>	<u>1,719,579</u>
<b>Current Liabilities</b>				
Accounts Payable	11	380,709	237,000	210,225
Revenue Received in Advance	12	14,379	25,000	22,178
Finance Lease Liability - Current Portion	13	40,264	32,000	39,040
Funds held for Capital Works Projects	14	72	-	38,800
Funds held on behalf of Te Ara Tuhuru Cluster	15	26,084	30,000	112,415
		<u>461,508</u>	<u>324,000</u>	<u>422,658</u>
<b>Working Capital Surplus or (Deficit)</b>		<u>1,451,019</u>	<u>1,182,112</u>	<u>1,296,921</u>
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	1,754,829	1,869,162	1,924,162
		<u>1,754,829</u>	<u>1,869,162</u>	<u>1,924,162</u>
<b>Non-current Liabilities</b>				
Finance Lease Liability	13	23,020	10,500	52,415
		<u>23,020</u>	<u>10,500</u>	<u>52,415</u>
<b>Net Assets</b>		<u>3,182,828</u>	<u>3,040,774</u>	<u>3,168,668</u>
<b>Equity</b>		<u>3,182,828</u>	<u>3,040,774</u>	<u>3,168,668</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 2021

		2021	2021	2020
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		1,800,304	1,120,348	1,494,431
Locally Raised Funds		68,384	5,270	82,691
Goods and Services Tax (net)		(59,359)	(8,133)	24,570
Payments to Employees		(626,796)	(598,500)	(541,230)
Payments to Suppliers		(939,950)	(496,079)	(543,632)
Interest Received		15,120	12,322	35,288
Net cash from / (to) the Operating Activities		257,703	35,228	552,118
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of PPE (and Intangibles)		-	-	-
Purchase of PPE (and Intangibles)		(91,054)	(80,000)	(216,682)
Purchase of Investments		-	-	(331,308)
Proceeds from Sale of Investments		10,780	203,667	-
Net cash from / (to) the Investing Activities		(80,274)	123,667	(547,990)
<b>Cash flows from Financing Activities</b>				
Contribution by the Ministry of Education - Furniture and Equipment Grants		19,500	-	-
Finance Lease Payments		(41,844)	(48,955)	(40,665)
Painting contract payments		-	-	-
Funds Administered on Behalf of Third Parties		(48,909)	(35,978)	(109,826)
Funds held for Cluster		(86,331)	(82,415)	112,415
Funds held for Capital Works Projects		130,813	-	38,800
Net cash from Financing Activities		(26,771)	(167,348)	724
<b>Net increase/(decrease) in cash and cash equivalents</b>		150,658	(8,453)	4,852
Cash and cash equivalents at the beginning of the year	7	108,065	108,065	103,213
<b>Cash and cash equivalents at the end of the year</b>	7	258,723	99,612	108,065

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 2021

#### 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 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

##### **Basis of Preparation**

The financial statements have been prepared on a going concern basis, and the accounting policies have been consistently applied throughout the period.

##### **Financial Reporting Standards Applied**

The Education 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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Operational grants	1,147,994	1,034,348	1,028,341
Teachers' salaries grants	2,742,470	2,745,000	2,661,091
Use of Land and Buildings grants	1,017,356	1,020,000	1,415,225
Other government grants	625,054	86,000	455,560
	5,532,874	4,885,348	5,560,217

The school has opted in to the donations scheme for this year. Total amount received was \$83,250

## 3. Locally Raised Funds

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<i>Revenue</i>			
Donations & Bequests	6,159	-	44,675
Fees for Extra Curricular Activities	33,504	2,000	23,496
Trading	25,451	-	17,790
	65,114	2,000	85,961
<i>Expenses</i>			
Extra Curricular Activities Costs	58,963	70,000	41,986
Trading	28,529	-	15,012
Fundraising and Community Grant Costs	8,571	-	4,051
	96,063	70,000	61,049
<i>Surplus for the year Locally raised funds</i>	(30,949)	(68,000)	24,912

## 4 Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	146,253	122,800	116,777
Employee Benefits - Salaries	3,184,835	3,155,000	3,032,845
Healthy Lunch Programme	447,560	-	-
Staff Development	25,093	42,000	39,231
	3,803,741	3,319,800	3,188,853

## 5. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	5,750	4,200	3,957
Board of Trustees Fees	3,720	5,000	5,190
Board of Trustees Expenses	9,568	12,600	11,059
Communication	5,422	4,500	3,987
Consumables	5,254	6,000	2,524
Operating Lease	813	1,000	580
Staff Expenses	12,461	18,000	9,158
Other	29,343	30,990	29,134
Employee Benefits - Salaries	132,991	130,000	133,440
	205,322	212,290	199,029

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## 6. Property

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	11,196	10,250	9,741
Consultancy and Contract Services	78,120	80,000	77,541
Cyclical Maintenance Provision	-	-	-
Grounds	4,360	4,500	4,900
Heat, Light and Water	41,374	47,000	32,347
Rates	20,075	20,000	22,822
Repairs and Maintenance	45,441	54,402	63,588
Use of Land and Buildings - Non-Integrated	1,017,356	1,020,000	1,415,225
Employee Benefits - Salaries	47,501	55,000	36,857
	<u>1,265,423</u>	<u>1,291,152</u>	<u>1,663,021</u>

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, the use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

## 7. Cash and Cash Equivalents

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	258,723	99,612	108,065
Short-term Bank Deposits	-	-	-
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	<u>258,723</u>	<u>99,612</u>	<u>108,065</u>

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

## 8. Accounts Receivable

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Debtors	-	-	3,270
Debtor Ministry of Education	-	-	-
Interest Accrued	5,037	4,500	3,822
Teacher Salaries Grant Receivable	187,996	190,000	193,313
	<u>193,033</u>	<u>194,500</u>	<u>200,405</u>
Receivables from Exchange Transactions	5,037	4,500	7,092
Receivables from Non-Exchange Transactions	187,996	190,000	193,313
	<u>193,033</u>	<u>194,500</u>	<u>200,405</u>

## 9. Investments

The School's investment activities are classified as follows:

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits with Maturities Greater than Three Months and No Greater than One Year	1,392,887	1,200,000	1,403,667

The carrying value of long term deposits longer than 12 months approximates their fair value at 31 December 2021.



## 10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Building Improvements	1,205,756	-	(31,154)	-	(55,982)	1,118,620
Furniture and Equipment	253,321	24,286	-	-	(48,210)	229,397
Information and Communication	202,376	23,734	-	-	(65,300)	160,810
Motor Vehicles	-	-	-	-	-	-
Plant	138,467	32,669	-	-	(25,806)	145,330
Leased Assets- Equipment	90,401	13,673	-	-	(41,406)	62,668
Library Resources	33,841	10,365	-	-	(6,202)	38,004
<b>Balance at 31 December 2021</b>	<b>1,924,162</b>	<b>104,727</b>	<b>(31,154)</b>	<b>-</b>	<b>(242,906)</b>	<b>1,754,829</b>

  

	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$	2020 Cost or Valuation \$	2020 Accumulated Depreciation \$	2020 Net Book Value \$
Building Improvements	1,285,309	(166,689)	1,118,620	1,320,829	(115,073)	1,205,756
Furniture and Equipment	565,983	(336,586)	229,397	541,697	(288,376)	253,321
Information and Communication	660,913	(500,103)	160,810	637,179	(434,803)	202,376
Motor Vehicles	60,201	(60,201)	-	60,201	(60,201)	-
Plant	314,226	(168,896)	145,330	281,557	(143,090)	138,467
Leased Assets	140,371	(77,703)	62,668	141,518	(51,117)	90,401
Library Resources	93,223	(55,219)	38,004	82,858	(49,017)	33,841
<b>Balance at 31 December</b>	<b>3,120,226</b>	<b>(1,365,397)</b>	<b>1,754,829</b>	<b>3,065,839</b>	<b>(1,141,677)</b>	<b>1,924,162</b>

## 11. Accounts Payable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Creditors	191,152	45,000	11,412
Employee Benefits Payable - Salaries	187,996	190,000	193,313
Employee Benefits Payable - Leave Accrual	1,561	2,000	5,500
	<b>380,709</b>	<b>237,000</b>	<b>210,225</b>
Payables for Exchange Transactions	380,709	237,000	210,225
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<b>380,709</b>	<b>237,000</b>	<b>210,225</b>

The carrying value of payables approximates their fair value.

## 12. Revenue Received in Advance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Funds Held on Behalf of Third Parties	14,379	25,000	22,178
	<b>14,379</b>	<b>25,000</b>	<b>22,178</b>



### 13. Finance Lease Liability

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	40,264	32,000	39,040
Later than One Year and no Later than Five Years	23,020	10,500	52,415
Later than Five Years	-	-	-
Future Finance Charges	-	-	-
	63,284	42,500	91,455

### 14. 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:

	2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Closing Balances \$
Fencing	<i>in progress</i>	-	78,872	(79,420)	(548)
Outdoor Learning Spaces	<i>in progress</i>	38,800	250,000	(288,180)	620
Totals		38,800	328,872	(367,600)	72

  

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

### 15. 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 2022 years

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Funds Held at Beginning of the Year	112,415	112,415	-
Funds Received from Cluster Members	-	-	29,530
Funds Received from MoE	-	-	82,885
Funds Spent on Behalf of the the Cluster	86,331	82,415	-
Funds Held at Year End	26,084	30,000	112,415

### 16. Related Party Transactions

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

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



## 17. Remuneration

### *Key management personnel compensation*

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

	<b>2021 Actual \$</b>	<b>2020 Actual \$</b>
<i>Board Members</i>		
Remuneration	3,720	5,190
<i>Leadership Team</i>		
Remuneration	385,369	387,042
Full-time equivalent members	3	3
Total key management personnel remuneration	<u>389,089</u>	<u>392,232</u>

There are 7 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance with 1 member and Property with 1 member that meet as required. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### *Principal*

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

	<b>2021 Actual \$000</b>	<b>2020 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
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:

<b>Remuneration \$000</b>	<b>2021 FTE Number</b>	<b>2020 FTE Number</b>
100-110	4	2
110-120	1	1
	<u>5</u>	<u>3</u>

## 18. Compensation and Other Benefits Upon Leaving

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

	<b>2021 Actual \$0</b>	<b>2020 Actual \$0</b>
Total	-	-
Number of People	-	-

## 19. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2021 (Contingent liabilities and assets at 31 December 2020: 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 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 2021, 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.

## 20. Commitments

### (a) Capital Commitments

As at 31 December 2021 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 2020: nil)

### (b) Operating Commitments

As at 31 December 2021 the Board has no operating contracts:

## 21. Financial Instruments

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

#### Cash and receivables

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	258,723	99,612	108,065
Receivables	193,033	194,500	200,405
Investments - Term Deposits	1,392,887	1,200,000	1,403,667
Total Cash and Receivables	1,844,643	1,494,112	1,712,137

#### Financial liabilities measured at amortised cost

Payables	380,709	237,000	210,225
Finance leases	63,284	42,500	91,455
Total Financial Liabilities Measured at Amortised Cost	443,993	279,500	301,680

## 22. COVID 19 Pandemic on going implications

### Impact of Covid-19

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2.

Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later.

### Impact on operations

Schools have been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alert level 4 and 3. Schools continue to receive funding from the Te Tāhuhu o te Mātauranga | Ministry to Education, even while closed.

However, the ongoing interruptions resulting from the moves in alert levels have impacted schools in various ways which potentially will negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the ongoing impacts of the COVID-19 alert level changes.

### Reduction in locally raised funds

Under alert levels 4,3, and 2 the school's ability to undertake fund raising events in the community and/ or collect donations or other contributions from parents, may have been compromised. Costs already incurred arranging future events may not be recoverable.

### Increased Remote learning additional costs

Under alert levels 4 and 3 ensuring that students have the ability to undertake remote or distance learning often incurs additional costs in the supply of materials and devices to students to enable alternative methods of curriculum delivery.



### **23. Events After Balance Date**

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



## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF RAWHITI SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

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 2021, 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 2021; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on the 15<sup>th</sup> May 2022. 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 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 school 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 arise from the Public Audit Act 2001.

#### **Other information**

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

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

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

#### **Independence**

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

# ANALYSIS OF VARIANCE SCHOOL WIDE ACHIEVEMENT TARGETS 2021

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.

### Strategic Objectives:

Improve teacher effectiveness, pedagogy and practice.

Address the needs of students who are at risk of not meeting the expected level of achievement for the year.

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

### Student Target Groups:

1. Year 4-8 students performing below their expected curriculum level in reading. A total of 116 children make up the target group.
2. A group of Year 2 & Year 3 students who performed well below the expected level, making low or no progress between their School Entry Assessment at 5 years and their Observation Survey at 6 years. A total of 30 children make up this target group.

### Cohort Info: Reading/Pānui

#### Student Target Group 1.

Judgement	End Year 0	Mid Year 1	End Year 1	Mid Year 2	End Year 2	Mid Year 3	End Year 3	Mid Year 4	End Year 4	Mid Year 5	End Year 5	Mid Year 6	End Year 6	Mid Year 7	End Year 7	Mid Year 8	End Year 8	Totals
Well above																		0
Above				4 (5.26%)		7 (9.09%)		7 (10.14%)		7 (9.09%)		23 (31.51%)						48
At	32 (100.00%)		73 (100.00%)		72 (94.74%)		46 (59.74%)		42 (60.87%)		42 (54.55%)		35 (47.95%)		33 (53.23%)		35 (71.43%)	410
Below							24 (31.17%)		20 (28.99%)		28 (36.36%)		15 (20.55%)		29 (46.77%)		14 (28.57%)	130
Well below																		0
<b>Totals</b>	<b>32</b>		<b>73</b>		<b>76</b>		<b>77</b>		<b>69</b>		<b>77</b>		<b>73</b>		<b>62</b>		<b>49</b>	<b>588</b>

78% of students are working at or above expected curriculum level.

74% of boys are achieving At or Above the expected levels, with Year 7 boys (Year 8 students in 2021) being the weakest cohort.

82% of girls are achieving At or Above the expected levels with Year 7 girls (Year 8 students in 2021) being the weakest cohort.

31% of Māori students and 34% of Pasifika students are achieving below expectation.

#### Student Target Group 2.

116 Year 2 & 3 students have 6-year Observation Survey data for 2020.

- 44.8% scored a Stanine 1-3, this is considered below norm, for the Letter Identification task in the Observation survey assessment.
- 44.8% scored a Stanine 1-3, this is considered below the norm, for the Concepts about Print task in the Observation survey assessment.
- 45.7% scored a Stanine 1-3, this is considered below the norm, for the Word Reading task in the Observation survey assessment.

- 30 students scored well below expectation, scoring a Stanine 1 of the 3 aspects of the Observation Survey assessment. (8.6% Letter Identification, 12.93% Concepts about Print & 18.1% Word Reading)

Actions for Raising Achievement in Reading - Pānui	Review	Responsibility
<b>Identification and Tracking</b> <ul style="list-style-type: none"> <li>The Learning Support Coordinator and Deputy Principal with responsibility for Curriculum and Assessment used the November 2020 OTJs in Reading to identify children performing below the expected levels.</li> <li>Monitoring by the Deputy Principal with responsibility for Curriculum and Assessment of students achieving below expectation whilst carrying out the Observation Survey testing.</li> <li>Groups will be tracked by the: kaiawhina, Learning Studio teachers, and Leadership Team.</li> <li>The target flagging system in Hero will be used to identify and track this cohort for ease of identification and tracking.</li> <li>Identified students will receive support through: <ul style="list-style-type: none"> <li>Targeted learning support where appropriate.</li> <li>Identified students will benefit from more specific targeted teaching approaches to ensure accelerated progress.</li> </ul> </li> </ul>	Data mining 3x per year	Team Leaders Teachers Literacy Leader & Focus Group
<b>Assessment</b> <ul style="list-style-type: none"> <li>Teachers to use the Hero Goals for assessment that clearly identifies gaps and next steps.</li> <li>Deputy Principal and Learning Support Coordinator will monitor reading performance regularly for the target groups (in addition to the existing assessment cycle).</li> <li>Moderation of data completed across Learning Studios and curriculum levels.</li> <li>Deputy Principal to reassess Y2/3 target students at 7 years, and to inform teachers of other 6 year old students of concern as they complete their Observation survey testing.</li> </ul>	Ongoing	Principal DP - Curriculum Team Leaders Teachers
<b>Actions</b> <ul style="list-style-type: none"> <li>Identify within Learning Studios the teacher/s with the passion and expertise to ignite low progress and disengaged readers.</li> <li>Continue to budget for the purchase of Decodable Texts (Sunshine Books, Liz Kane Literacy).</li> <li>Te Ara Tūhura Cluster Teacher Only Day in January, with a relentless focus on Reading and the use of high leverage practices. Professional Learning groups established across the cluster to share practice.</li> <li>Teachers to ensure target children receive instructional reading sessions four times per week.</li> <li>Differentiation in the classroom programme.</li> <li>Systems in place to motivate and encourage reading mileage.</li> </ul>	Data mining 3x per year Observations Team Meetings	Teachers Team Leaders Literacy Leader R.T.Lit
<b>Digital Literacy and Tools</b> <ul style="list-style-type: none"> <li>Support students with specific learning disabilities by prioritising the use of digital tools that support achievement.</li> <li>Actively source and acquire quality apps for the iPad that support literacy learning.</li> </ul>	Ongoing staff PD	Learning Support Coordinator eLearning Facilitator.
<b>Home and School Partnership - Whānau Engagement</b> <ul style="list-style-type: none"> <li>Reading to be visible and available to all via Studio Learning Sites, including links to resources for use by whānau.</li> </ul>	Ongoing	Team Leaders Literacy Leader &



- 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.
- Promote the school Library and encourage families to come in to borrow texts. Ensure whānau know how to access e-books at home.

Focus Group  
Teacher in charge of  
Library

### End of Year Data Reading - Pānui

- 84% working at or above expected curriculum level, compared to 78% of students at the end of 2020.
- 81.9% of boys are achieving At or Above the expected levels, compared to 74% at the end of 2020.
- 86% of girls are achieving At or Above the expected levels compared to 82% at the end of 2020.
- 27.4% of Māori students were achieving below expectations, compared to 31% at the end of 2020.
- 15.2% of Pasifika students were achieving below expectation, compared to 34% at the end of 2020.

**Student Target Group 1.** Year 4-8 students performing below their expected curriculum level in reading. A total of 116 children made up the target group at the beginning of the 2021 school year. Not all of these students were still enrolled by the end of the year.

At the end of 2020 100% of the target group were reading below the expected curriculum level.

Mid-year 2020, 22.5% of the group were achieving At the expected level.

By the end of 2021 41.5% of the group were achieving At the expected level.

Our 2021 Year 8 cohort was identified as a particular interest group at the end of 2020. At that point 53.23% of them were achieving At or Above the expected Standard, and 46.77% were Below. A targeted approach with these students across the 2021 school year made a significant difference, with 77.05% achieving At or Above by the end of the year.

**Student Target Group 2.** A group of Year 2 & Year 3 students who performed well below the expected level, making low or no progress between their School Entry Assessment at 5 years and their Observation Survey at 6 years. A total of 30 children make up this target group.

At the end of 2020, 30 students scored Stanine 1 in one or more of the three areas - **Letter Identification, Concepts about Print, Word Reading**. These students were re-testing on these subtests at 7 years of age (after 2 years of school).

Of the 12 students who scored Stanine 1 in **Letter Identification** subtest in 2020:

- 6 students (50%) scored Stanine 1
- 6 students (50%) made 1 or more Stanine progress at 7 years
- Of these 6 students, 1 student (8%) achieved a move of 8 stanines and is now achieving above expectation for this subtest.
- 5 students (42%) made 1 or 2 stanines progress, however they are still achieving below expectation for this subtest.

Of the 14 students who scored Stanine 1 in **Concepts About Print** subtest in 2020:

- 2 students (14%) scored Stanine 1
- 12 students (86%) made 1 or more Stanine progress at 7 years
- Of these 12 students, 6 students (50%) made progress of 3 or more stanines and are now achieving at or above the expectation for this subtest
- 6 students (50%) made 1 or 2 stanines progress, however they are still achieving below expectation for this subtest

Of the 22 students who scored Stanine 1 in **Word Reading** subtest in 2020:

- 8 students (36%) scored Stanine 1
- 14 students (64%) made 1 or more Stanine progress at 7 years
- Of these 14 students, 3 students (21%) made progress of 3 or more stanines and are now achieving at or above the expectation for this subtest.
- 11 students (79%) made 1 or 2 stanines progress, however they are still achieving below expectation for this subtest.

## Rāwhiti School Student Achievement Target #2 : Raising Student Achievement in Maths - /Pāngarau

### Strategic Goal: **Pedagogy**

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

### Strategic Objectives:

Improve teacher effectiveness, pedagogy and practice and develop teachers' confidence and ability in teaching mathematics.

Use collaborative practice to utilise teachers strengths and groups students effectively.

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

### Student Target Groups:

- Year 4-8 students performing below their expected curriculum level in mathematics. A total of 93 children make up the target group.
- Year 8 students not achieving at the expected curriculum level.
- Year 4-8 Maori and Pasifika students.

### Cohort Info: **Mathematics/Pāngarau**

24% of students are working below the expected curriculum level. Our Māori and Pasifika students are performing lower than their Pakeha counterparts, with only 67% of Māori and 66% of Pasifika at or above the expected curriculum level compared with 81% of Pakeha students.

Over two-thirds of the Year 7 cohort (Year 8 in 2021) are not achieving at the expected curriculum level.

Actions for Raising Achievement in Mathematics - Pāngarau	Review	Responsibility
<b>Identification and Tracking</b> <ul style="list-style-type: none"> <li>The Learning Support Coordinator and Deputy Principal with responsibility for Curriculum and Assessment used the November 2020 OTJs in Mathematics to identify children performing below the expected levels.</li> <li>Students performing below their expected curriculum level for mathematics will be identified and tracked by the: kaiawhina, Learning Studio teachers, and Leadership Team.</li> <li>The target flagging system in Hero will be used to identify and track this cohort for ease of identification and tracking.</li> </ul>	Data mining 3x per year	Team Leaders Teachers Numeracy Leader & Focus Group
<b>Assessment</b> <ul style="list-style-type: none"> <li>Teachers to use the Hero Goals as a more responsive programme for assessment that clearly identifies gaps and next steps.</li> <li>Include evidence of goal achievement in students Hero Maths Profiles, tagged to specific goals.</li> <li>Moderation of data completed across Learning Studios and curriculum levels.</li> </ul>	Mid and End of Year	Principal DP - Curriculum Team Leaders
<b>Actions</b> <ul style="list-style-type: none"> <li>Year 2 of DMIC (Developing Mathematical Inquiry in a Learning Community) PD. All staff will develop professional knowledge and capability in: <ul style="list-style-type: none"> <li>Connected, rich mathematical thinking and reasoning.</li> <li>Proficient use of mathematical practices.</li> <li>Inquiry learning within mathematics.</li> <li>Social grouping and group worthy problem-based activity.</li> <li>Culturally sustaining teaching and learning.</li> <li>Co-constructing teaching, co-constructing learning.</li> </ul> </li> <li>Increase the deliberate use of maths talk.</li> <li>Establish high expectations and ensure inclusion.</li> <li>Knowledge and strategy 'gaps' will be targeted specifically, rather than taking a strategy stage approach.</li> <li>Setting clear goals with target students and reviewing regularly; ensuring students understand their maths goals.</li> <li>Extend our focus from Numeracy for target groups to incorporate all strands, key understandings, and rich mathematical tasks.</li> <li>Numeracy Leaders to monitor mathematics across the school to ensure effective elements of the DMIC programme are being implemented.</li> </ul>	Data mining 3x per year Observations Team Meetings	Teachers Team Leaders Numeracy Leaders (Helen H and Eugene)
<b>Digital Literacy and Tools</b> <ul style="list-style-type: none"> <li>Support students with specific learning disabilities by prioritising the use of digital tools that support achievement.</li> <li>Actively source and acquire quality apps for the iPad that support maths learning.</li> </ul>	Ongoing staff PD	Learning Support Coordinator eLearning Facilitator.
<b>Home and School Partnership - Whānau Engagement</b> <ul style="list-style-type: none"> <li>Mathematics to be visible and available to all via Studio Learning Sites, including links to resources for use by whānau.</li> <li>Numeracy leaders to create opportunities to engage whānau in maths learning opportunities e.g. Maths Week Home Learning activities and challenges.</li> <li>Students can subscribe to Matific or alternative programmes to support their acquisition of mathematical knowledge in a fun, challenging and rewarding way.</li> </ul>	Ongoing	Team Leaders Numeracy Leader & Focus Group

## End of Year Data Maths - Pāngaru

**Student Target Group 1:** Year 4-8 students performing below their expected curriculum level in mathematics. A total of 93 children made up the target group at the beginning of the 2021 school year. Not all of these students were still enrolled by the end of the year.

At the end of 2020 100% of the target group were achieving Below the expected curriculum level.

Mid-year 2020, 15% of the group were achieving At the expected level.

By the end of 2021 25% of the group were achieving At the expected level.

**Student Target Group 2:** Year 8 students not achieving at the expected curriculum level.

Our 2021 Year 8 cohort was identified as being of particular interest at the end of 2020. When we collated the 2021 mid-year data 77.97% of our Year 8 students were still below the expected curriculum levels. However, this number had reduced to 40.98% by the end of the school year.

**Student Target Group 3:** Year 4-8 Maori and Pasifika students.

There has been a small increase in achievement levels for both of these groups.

- 68% of Maori students are achieving At the expected level, compared with 67% in 2020.
- 69.6% of Pasifika students are achieving At the expected level, compared with 66% in 2020.

Groups to monitor in 2022:

- Year 8 - both boys and girls.
- Maori students in Years 6 and 8.

Rāwhiti School Student Achievement Target # 3: Wellbeing at School	
<p><b>Strategic Goal:</b></p> <ul style="list-style-type: none"> <li>• <b>People</b> - Enhance learning and a sense of connectedness by involving parents and community in the classroom and school activities.</li> <li>• <b>Place</b> - Create a vibrant and inviting environment that our children will love.</li> </ul> <p>How do we improve students' sense of belonging at school?</p>	<p><b>Annual Target:</b></p> <ul style="list-style-type: none"> <li>• To work closely with all members of the school community on developing a positive, collaborative school culture focussing on relationships that are welcoming, inclusive and interactive.</li> <li>• To promote and build a wellbeing focus whereby everyone feels that they belong.</li> </ul> <p><b>Student Target Groups:</b></p> <ul style="list-style-type: none"> <li>• Year 5-8 students</li> </ul>
<p><b>Strategic Objectives</b></p> <ul style="list-style-type: none"> <li>• Rāwhiti School will be an engaging, positive and interactive base within the community for groups to share, inform and learn from each other.</li> <li>• The school will be founded on respectful, inclusive relationships, ensuring a safe physical and emotional environment is provided for all students to be themselves</li> </ul>	
<p><b>Cohort Info:</b></p> <p>Using the data from the Wellbeing @ School survey completed in February 2021, we have identified some areas of focus:</p> <ul style="list-style-type: none"> <li>• 35% of Year 5-8 students think that other students put them down, call them names or tease them in a mean way.</li> <li>• 27% of Year 5-8 students think that other students leave them out in a mean way.</li> <li>• 24% of Year 5-8 students don't think they can say how they are feeling when they need to.</li> <li>• 38.6% of Year 5 &amp; 6 students don't think students treat each other with respect.</li> <li>• 38.9% of Year 5 &amp; 6 students don't think students always stand up for others if someone is being mean to them.</li> </ul>	

Actions for Improving students' sense of belonging at school.	Review	Responsibility
<p><b>Identification and Tracking</b></p> <ul style="list-style-type: none"> <li>• The Deputy Principal with responsibility for Curriculum and Assessment used the results from February 2021's Wellbeing at school survey to identify key areas that students in both the Y5/6 Primary and Y7/8 Intermediate survey had similar results, and where there were differences in data.</li> </ul>	Beginning and End of Year	Deputy Principal
<b>Assessment</b>	End of Year	Principal

<ul style="list-style-type: none"> <li>Wellbeing at School survey completed beginning and end of the year</li> </ul>		Deputy Principal Team Leaders
<b>Effective Pedagogies</b> <ul style="list-style-type: none"> <li>Explicit teaching of school R.I.S.E values.</li> <li>Continue to promote use of the schoolwide 'token' system with duty teachers to reinforce positive playground behaviors.</li> <li>Studio focuses on positive behaviours and social skills, modeled and reinforced.</li> <li>Team Leader changemaker project to focus on across-school connections.</li> </ul>		Teachers Team Leaders Deputy Principals
<b>Digital Literacy and Tools</b> <ul style="list-style-type: none"> <li>Actively promote and teach cybersmart curriculum including positive, helpful commenting on student blog</li> <li>R.I.S.E values in action photo slideshows at the beginning of assembly</li> </ul>		
<b>Home and School Partnership - Whānau Engagement</b> <ul style="list-style-type: none"> <li>Clear communication with whānau to clarify the importance of support from home.</li> <li>Promotion of school R.I.S.E values through studio and school newsletters.</li> </ul>		

#### End of Year Data - Wellbeing At School

When we came to gather comparative data in Term 4, by re-administering the Wellbeing@School on-line assessment, we discovered that you can only have children complete this survey once in a school year.

We have since decided that we will delay re-sitting this test until Term 4 of 2022. The thinking behind this is that many of the children sitting the test in the first 4 weeks of the year (the usual standardised testing period) are in a new Learning Studio, with new teachers and a proportion of new children - which will impact on students' feelings of wellbeing.

The 2021 results from this survey did however influence our decision to apply for inclusion in the MoE funded PB4L programme in 2022. Teacher feedback in regards to managing student behaviour also influenced this decision. The MoE presented an outline of the PB4L programme to all staff, who were then surveyed as to whether they thought the PD was the right direction for the school, whether they were prepared to be involved in the PD, and if they would like to be considered for the in-school lead team.

100% of the teaching staff agreed the PD would be beneficial for the school, and that they were committed to being fully involved in the PD. 18 of the 36 teachers at the meeting put their names forward to be part of the in-school lead team. Based on this overwhelmingly positive feedback, we applied for - and have been accepted onto - the Positive Behaviour for Learning contract, starting in 2022. This will be a three year involvement for the school, starting at Tier 1 - whole school systems and procedures that will impact on all children, moving to Tier 2 in 2023 - targeted programmes for students at risk, and then Tier 3 in 2024 - services supporting individual students at high risk.



## **Kiwi Sport Statement 2021**

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 2021 Rāwhiti School received \$8098.07 (excluding GST).

In 2021 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**

