

RAWHITI SCHOOL

Annual Reports For the year ended 31 December 2022

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	Jun-22
Tim Scott	
Cheryl Lineham	
Thomas Parata	
Jess Poff	
Jessica Riddell	Sep-22
Briar Thompson	
Jody Hohaia O'Sullivan	
Helen Hogarth	
Liz Weir - Principal	

The term finishes except for the principal in June 2025.

Accountant / Service Provider:

Geoff Gillam Consultants

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Rawhiti School
Statement of Responsibility

For the year ended 31 December 2022

The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

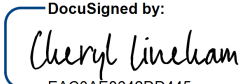
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2022 fairly reflects the financial position and operations of the school.

The School's 2022 financial statements are authorised for issue by the Board.

Cheryl Lineham

Full Name of Presiding Member

DocuSigned by:

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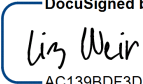
Signature of Presiding Member

24 May 2023

Date:

Liz Weir

Full Name of Principal

DocuSigned by:

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Signature of Principal

24 May 2023

Date:

Rawhiti School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	5,805,856	5,068,468	5,532,874
Locally Raised Funds	3	91,703	2,000	65,114
Interest Earned		30,359	15,000	16,335
		<u>5,927,918</u>	<u>5,085,468</u>	<u>5,614,323</u>
Expenses				
Locally Raised Funds	3	86,244	70,000	96,063
Learning Resources	4	4,137,120	3,440,144	4,046,647
Administration	5	218,649	224,918	205,322
Finance Costs		1,694	-	2,222
Property	6	1,426,011	1,438,585	1,265,423
Loss on Disposal of Property, Plant and Equipment		-	-	3,986
		<u>5,869,718</u>	<u>5,173,647</u>	<u>5,619,663</u>
Net Surplus / (Deficit)		58,200	(88,179)	(5,340)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>58,200</u></u>	<u><u>(88,179)</u></u>	<u><u>(5,340)</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 2022

	Actual 2022 \$	Budget (Unaudited) 2022 \$	Actual 2021 \$
Balance at 1 January	3,182,828	3,182,828	3,168,668
Total comprehensive revenue and expense for the year	58,200	(88,179)	(5,340)
Owner transactions			
Contribution - Furniture and Equipment Grant	-	-	19,500
Equity at 31 December	3,241,028	3,094,649	3,182,828
Accumulated comprehensive revenue and expense	3,241,028	3,094,649	3,182,828
Reserves	-	-	-
Equity at 31 December 2022	3,241,028	3,094,649	3,182,828

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 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	115,336	105,820	258,723
Accounts Receivable	8	256,487	244,500	193,033
GST Receivable		5,326	10,000	61,226
Prepayments		12,549	2,000	4,070
Inventories		6,682	-	2,588
Investments	9	1,356,693	1,350,000	1,392,887
		<u>1,753,073</u>	<u>1,712,320</u>	<u>1,912,527</u>
Current Liabilities				
Accounts Payable	11	255,548	287,000	380,709
Revenue Received in Advance	12	21,096	25,000	14,379
Finance Lease Liability - Current Portion	13	29,063	23,000	40,264
Funds held for Capital Works Projects	14	-	-	72
Funds held on behalf of Te Ara Tuhuru Cluster	15	61,241	50,000	26,084
		<u>366,948</u>	<u>385,000</u>	<u>461,508</u>
Working Capital Surplus or (Deficit)		1,386,125	1,327,320	1,451,019
Non-current Assets				
Property, Plant and Equipment	10	1,872,182	1,777,829	1,754,829
		<u>1,872,182</u>	<u>1,777,829</u>	<u>1,754,829</u>
Non-current Liabilities				
Finance Lease Liability	13	17,279	10,500	23,020
		<u>17,279</u>	<u>10,500</u>	<u>23,020</u>
Net Assets		<u>3,241,028</u>	<u>3,094,649</u>	<u>3,182,828</u>
Equity		<u>3,241,028</u>	<u>3,094,649</u>	<u>3,182,828</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 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		1,945,208	1,208,468	1,773,136
Locally Raised Funds		91,703	2,000	95,552
Goods and Services Tax (net)		55,900	51,226	(59,359)
Payments to Employees		(663,482)	(569,561)	(757,537)
Payments to Suppliers		(1,294,578)	(753,141)	(809,209)
Interest Received		20,558	15,537	15,120
Net cash from / (to) the Operating Activities		155,309	(45,471)	257,703
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	-	-
Purchase of PPE (and Intangibles)		(332,743)	(155,000)	(91,054)
Purchase of Investments		-	-	-
Proceeds from Sale of Investments		36,194	42,887	10,780
Net cash from / (to) the Investing Activities		(296,549)	(112,113)	(80,274)
Cash flows from Financing Activities				
Contribution by the Ministry of Education - Furniture and Equipment Grants		-	-	19,500
Finance Lease Payments		(41,639)	(29,784)	(41,844)
Funds Administered on Behalf of Third Parties		(126,406)	10,549	(48,909)
Funds held for Cluster		35,157	23,916	(86,331)
Funds held for Capital Works Projects		130,741	-	130,813
Net cash from Financing Activities		(2,147)	4,681	(26,771)
Net increase/(decrease) in cash and cash equivalents		(143,387)	(152,903)	150,658
Cash and cash equivalents at the beginning of the year	8	258,723	258,723	108,065
Cash and cash equivalents at the end of the year	8	115,336	105,820	258,723

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 2022

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 2022 to 31 December 2022 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 Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

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. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. 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. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 19b.

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.

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

Other Grants where conditions exist

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, Gifts and Bequests

Donations, gifts and bequests are recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

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 expected 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 funded by the Board to buildings owned by the Crown or directly by the board 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

Funds are held in trust where they have been received by the School for a specified purpose. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

p) Funds held for Capital works

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose as such these transactions are not recorded in the Statement of Revenue and Expense.

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

q) 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 initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

r) Goods and Services Tax (GST)

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

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.

s) Budget Figures

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

t) Services received in-kind

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

2. Government Grants

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Government Grants - Ministry of Education	1,944,592	1,208,468	1,773,048
Teachers' Salaries Grants	2,694,080	2,695,000	2,742,470
Use of Land and Buildings Grants	1,167,184	1,165,000	1,017,356
Other Government Grants	-	-	-
	5,805,856	5,068,468	5,532,874

The school has opted in to the donations scheme for this year. Total amount received was \$87,150.

3. Locally Raised Funds

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

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
<i>Revenue</i>			
Donations & Bequests	6,953	-	6,159
Fees for Extra Curricular Activities	58,528	2,000	33,504
Trading	26,222	-	25,451
	91,703	2,000	65,114
<i>Expenses</i>			
Extra Curricular Activities Costs	64,686	70,000	58,963
Trading	18,079	-	28,529
Fundraising and Community Grant Costs	3,479	-	8,571
	86,244	70,000	96,063
<i>Surplus for the year Locally raised funds</i>	5,459	(68,000)	(30,949)

4 Learning Resources

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	135,610	138,144	146,253
Employee Benefits - Salaries	3,215,357	3,130,000	3,184,835
Healthy Lunch Programme	509,065	-	447,560
Staff Development	37,001	40,000	25,093
Depreciation	240,087	132,000	242,906
	4,137,120	3,440,144	4,046,647

5. Administration

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fee	6,038	6,038	5,750
Board of Trustees Fees	3,110	5,000	3,720
Board of Trustees Expenses	10,565	12,600	9,568
Communication	4,085	5,250	5,422
Consumables	5,556	7,000	5,254
Operating Lease	2,742	3,000	813
Staff Expenses	15,748	18,100	12,461
Other	28,211	32,930	29,343
Employee Benefits - Salaries	142,594	135,000	132,991
	218,649	224,918	205,322

6. Property

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	1,992	500	11,196
Consultancy and Contract Services	194,605	195,585	78,120
Grounds	-	-	4,360
Heat, Light and Water	38,610	47,000	41,374
Rates	17,013	20,500	20,075
Repairs and Maintenance	6,607	10,000	45,441
Use of Land and Buildings - Non-Integrated	1,167,184	1,165,000	1,017,356
Employee Benefits - Salaries	-	-	47,501
	<u>1,426,011</u>	<u>1,438,585</u>	<u>1,265,423</u>

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

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Bank Accounts	115,336	105,820	258,723
Short-term Bank Deposits	-	-	-
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	<u>115,336</u>	<u>105,820</u>	<u>258,723</u>

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

8. Accounts Receivable

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Interest Accrued	14,838	4,500	5,037
Teacher Salaries Grant Receivable	241,649	240,000	187,996
	<u>256,487</u>	<u>244,500</u>	<u>193,033</u>
Receivables from Exchange Transactions	14,838	4,500	5,037
Receivables from Non-Exchange Transactions	241,649	240,000	187,996
	<u>256,487</u>	<u>244,500</u>	<u>193,033</u>

9. Investments

The School's investment activities are classified as follows:

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	1,356,693	1,350,000	1,392,887

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	1,118,620	204,819	-	-	(56,800)	1,266,639
Furniture and Equipment	229,397	23,499	-	-	(49,348)	203,548
Information and Communication	160,810	74,649	-	-	(66,594)	168,865
Motor Vehicles	-	-	-	-	-	-
Plant	145,330	26,803	-	(6,160)	(28,927)	137,046
Leased Assets- Equipment	62,668	24,697	-	-	(31,950)	55,415
Library Resources	38,004	9,133	-	-	(6,468)	40,669
Balance at 31 December 2022	1,754,829	363,600	-	(6,160)	(240,087)	1,872,182

	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$
Building Improvements	1,490,128	(223,489)	1,266,639	1,285,309	(166,689)	1,118,620
Furniture and Equipment	589,482	(385,934)	203,548	565,983	(336,586)	229,397
Information and Communication	735,562	(566,697)	168,865	660,913	(500,103)	160,810
Motor Vehicles	60,201	(60,201)	-	60,201	(60,201)	-
Plant	334,869	(197,823)	137,046	314,226	(168,896)	145,330
Leased Assets	165,068	(109,653)	55,415	140,371	(77,703)	62,668
Library Resources	102,356	(61,687)	40,669	93,223	(55,219)	38,004
Balance at 31 December	3,477,666	(1,605,484)	1,872,182	3,120,226	(1,365,397)	1,754,829

Restrictions

There are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

11. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	11,949	45,000	191,152
Employee Benefits Payable - Salaries	241,649	240,000	187,996
Employee Benefits Payable - Leave Accrual	1,950	2,000	1,561
	255,548	287,000	380,709
Payables for Exchange Transactions	255,548	287,000	380,709
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	255,548	287,000	380,709

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held on Behalf of Third Parties	21,096	25,000	14,379
	21,096	25,000	14,379

13. Finance Lease Liability

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	29,063	23,000	40,264
Later than One Year and no Later than Five Years	17,279	10,500	23,020
Later than Five Years	-	-	-
Future Finance Charges	-	-	-
	<u>46,342</u>	<u>33,500</u>	<u>63,284</u>

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. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7.

	2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Closing Balances \$
Fencing	<i>in progress</i>	(548)	6,188	(5,640)	-
Outdoor Learning Spaces	<i>in progress</i>	620	99,280	(99,900)	-
Totals		<u>72</u>	<u>105,468</u>	<u>(105,540)</u>	<u>-</u>

	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		<u>38,800</u>	<u>328,872</u>	<u>(367,600)</u>	<u>72</u>

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.

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held at Beginning of the Year	26,084	26,084	112,415
Funds Received from Cluster Members	148,084	148,000	-
Funds Spent on Behalf of the the Cluster	(112,927)	(124,084)	(86,331)
Funds Held at Year End	<u>61,241</u>	<u>50,000</u>	<u>26,084</u>

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.

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	3,110	3,720
<i>Leadership Team</i>		
Remuneration	398,394	385,369
Full-time equivalent members	3	3
Total key management personnel remuneration	401,504	389,089

There are 6 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:

	2022 Actual \$000	2021 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	2022 FTE Number	2021 FTE Number
100-110	4	4
110-120	2	1
	6	5

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:

	2022 Actual \$0	2021 Actual \$0
Total		
Number of People	-	-

19. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: 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 2022, a contingent liability for the school may

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.

Teacher Aide & Support Staff Settlement Wash Up

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The Ministry is in the process of determining wash up payments for the year ended 31 December 2022 however as at the reporting date this amount had not been calculated and therefore is not recorded in these financial statements

20. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board had no capital commitments.

(Capital commitments at 31 December 2021: nil)

(b) Operating Commitments

As at 31 December 2022 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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	115,336	105,820	258,723
Receivables	256,487	244,500	193,033
Investments - Term Deposits	1,356,693	1,350,000	1,392,887
Total Cash and Receivables	1,728,516	1,700,320	1,844,643

Financial liabilities measured at amortised cost

Payables	255,548	287,000	380,709
Finance leases	46,342	33,500	63,284
Total Financial Liabilities Measured at Amortised Cost	301,890	320,500	443,993

22. Comparatives

There have been a number of prior period comparatives which have been reclassified to make disclosure consistent with the current year.

23. Events After Balance Date

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

Kiwi Sport Statement 2022

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 2022 Rāwhiti School received \$8,442.43 (excluding GST).

In 2022 the Kiwisport Funding has been spent on paying additional hours to one of our part-time teachers for physical activity coordination.

She has worked across the school encouraging lunchtime sporting events, training student Physical Activity Leaders, coordinating school sports and zone activities, and getting outside providers into the school so students can have a greater range of sporting experiences e.g:

- Canterbury Cricket
- Mainland football
- Canterbury Softball
- Eastern Sports
- Basketball coaching

Lunchtime activities support school programmes as well as providing activities that encourage students who are not usually involved with physical activity.

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

Liz Weir
Principal

Rāwhiti School
ANALYSIS OF VARIANCE
SCHOOL WIDE ACHIEVEMENT TARGETS
2022

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: **Our Learners**
The RISE values and dispositions are the focus of our curriculum.

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

Strategic Objectives:
Improve teacher effectiveness, pedagogy and practice.

Student Target Groups:

- Children starting school in 2022.

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

Cohort Information: Reading/Pānui

2021 End of Year Data

Students Currently Enrolled in 2021 - Progress Overview - Reading/Pānui (end 2021)

All students

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			1 (1.54%)		1 (1.47%)				20 (26.32%)		1 (1.37%)		11 (15.07%)					34
At	43 (100.00%)		64 (98.46%)		67 (98.53%)		53 (70.67%)		42 (55.26%)		51 (69.86%)		46 (63.01%)		52 (85.25%)		47 (77.05%)	465
Below							22 (29.33%)		14 (18.42%)		21 (28.77%)		16 (21.92%)		9 (14.75%)		14 (22.95%)	96
Well below																		0
Totals	43		65		68		75		76		73		73		61		61	595

By the end of 2021, 84% of children across the school were working At or Above the expected curriculum level in Reading.

The data shows that 100% of children who were Year 0 or Year 1 were working at the expected curriculum level. It would be hard to improve on this!

However, we are aware that it is impossible for children to be working at a curriculum level lower than Level 1, and so we have used data from the Observation Survey as a comparison.

The standardised **Observation Survey of Early Literacy Achievement** is the name for what has been commonly known in schools as the 'six year net.' The creator, New Zealander Marie Clay, envisaged this assessment being best used after one year of school instruction (generally age six) to determine a student's grasp of basic reading and writing concepts and skills, and to pinpoint any gaps in understanding. Administered one-on-one, this observational test, or set of tasks, is designed to check an individual's basic reading and writing concepts so that early intervention can be put in place if necessary. A trained teacher must administer the test - Helen Parata carries out all of these assessments - to gain detailed knowledge about the approaches a student takes towards unlocking the code of reading, something that is particularly beneficial in cases where incorrect assumptions or practices may have developed. This knowledge is also a helpful starting point for discussing progress with whānau.

The Observation survey of early literacy achievement includes six assessment tasks:

- **Concepts about print** to discover what the child understands about the way spoken language is represented in print.
- **Letter identification** to find out which alphabetic symbols the child recognises.
- **Word reading** to indicate how well the child is accumulating a reading vocabulary of frequently used words.
- **Writing vocabulary** to determine if the child is building a personal resource of known words that can be written.
- **Hearing and recording sounds in words** to assess phonemic awareness and spelling knowledge through hearing and recording sounds in English spelling.
- **Running records** to provide evidence of how well the child is learning to use knowledge of letters, sounds, and words to understand the messages in text.

Rāwhiti Data 2019 - 2021

We have chosen three particular aspects of the test to look at over time - Letter ID, Word Reading, and Hearing and Recording Sounds in Words.

2019 = 48 students	National Mean (average)	Our Lowest Score	Our Highest Score	Mean for whole group (48 chn)	Mean for NZE (24 chn)	Mean for Māori (17 chn)	Mean for Pasifika (4 chn)
Letter ID /54	49.3	0	54	46.7	44.8	47.5	51.3
Word Reading /15	10.8	0	15	9.0	10.0	8.5	10.0
H & R sounds /50	34.9	0	47	30.2	36.5	27.4	28.0

2020 = 63 students	National Mean (average)	Our Lowest Score	Our Highest Score	Mean for whole group (63 chn)	Mean for NZE (42 chn)	Mean for Māori (15 chn)	Mean for Pasifika (2 chn)
Letter ID /54	49.3	0	54	40.2	45.7	27.3	46.5
Word Reading /15	10.8	0	15	7.4	8.3	5.3	4.0
H & R sounds /50	34.9	0	48	11.6	22.8	6.7	14.0

2021 = 72 students	National Mean (average)	Our Lowest Score	Our Highest Score	Mean for whole group (72 chn)	Mean for NZE (28 chn)	Mean for Māori (30 chn)	Mean for Pasifika (5 chn)
Letter ID /54	49.3	2	54	40.3	41.6	36.8	52
Word Reading /15	10.8	0	15	5.8	6.0	4.7	6.6
H & R sounds /50	34.9	0	47	18.3	18.9	15.3	23.6

Actions for Raising Achievement in Reading - Pānui	Review	Responsibility
Actions <ul style="list-style-type: none"> • Rāwhiti School Learning Support Coordinator to train as the Better Start Literacy in-school facilitator. • Rongo mā tane teachers to complete the BSL training, starting in Term 1. • Following their initial training, teachers involved will attend a weekly Zoom meeting with the facilitators of Better Start literacy from University of Canterbury, which will provide them with information on next steps, and an opportunity for any questions that teachers may have to be answered. • Junior teachers from Ata Hapara to join the second cohort, starting Term 2. • Allocate additional teacher time to the RMT team so that they can meet the ongoing testing requirements. • In-school facilitator to train the TAs working in RMT so that they can carry out the small group and 1:1 support. • Continue to budget for the purchase of Decodable Texts (Sunshine Books, Little Learners Love Literacy etc for use with children on Structured Literacy programmes across the school. • Link the LLL resources to the MoE Ready to Read Phonics Plus books that are provided free of charge to the school. 	Team Meetings	NE/Yr 1 Team Leader Literacy Leader Learning Support Coordinator/Better Start Literacy In-School Facilitator
Identification and Tracking <ul style="list-style-type: none"> • All children in Rongo mā tane to take part in the Better Start Literacy programme, implemented by their teachers. This will replace any previous literacy programmes that the New Entrants and Year 1 children were 	Data mining at the end of	NE/Yr 1 Team Leader Literacy Leader Learning Support

<p>involved in.</p> <ul style="list-style-type: none"> All of the children complete a baseline assessment to check their letter sound knowledge, letter identification, letter blending and oral language skills. Large group lessons daily, focussing on retelling, building of vocabulary and hearing and manipulating sounds in words, taught through the use of picture books and a variety of hands-on games and activities. Daily small group reading lessons during which children spend time explicitly learning the letter names and sounds, making and writing words and reading stories from the Phonic Plus book series. Children reassessed after the initial 10 week teaching period. Some children will then have a daily group session with a TA, in addition to their usual reading group. Reassess after second 10-week teaching period. Some children will then have daily 1:1 sessions with a TA, in addition to their usual reading group work. 	each 10 weeks cycle.	Coordinator/Better Start Literacy In-School Facilitator
<p>Home and School Partnership - Whānau Engagement</p> <ul style="list-style-type: none"> The Better Start Literacy approach is visible and available to parents and whānau via the Rongo ma tane Google learning site at this link. The slide shows were provided by the University of Canterbury, and Nicole and Lauren added the audio component to ensure they are accessible to all. Weekly update to parents and whānau via the RMT newsletter. 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. 	Ongoing	NE/Yr 1 Team Leader Literacy Leader Learning Support Coordinator/Better Start Literacy In-School Facilitator

End of Year Data Reading - Pānui

AT the end of 2022, 85% of children across the school were working At or Above the expected curriculum level in Reading.

STUDENTS WHO ARE CURRENT - PROGRESS OVERVIEW - READING/PĀNUI (END 2022)

All students

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					3 (4.76%)				3 (4.00%)		6 (7.69%)		4 (5.56%)		4 (6.56%)		5 (9.26%)	25
At	47 (100.00%)		64 (100.00%)		60 (95.24%)		54 (78.26%)		56 (74.67%)		44 (56.41%)		57 (79.17%)		49 (80.33%)		38 (70.37%)	469
Below							15 (21.74%)		16 (21.33%)		28 (35.90%)		11 (15.28%)		8 (13.11%)		11 (20.37%)	89
Well below																		0
Totals	47		64		63		69		75		78		72		61		54	583

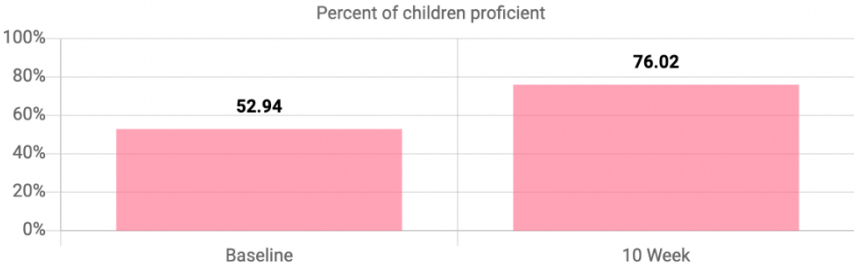
Across the year, Helen Parata carried out an **Observation Survey of Early Literacy Achievement** on 63 children on or around their 6th birthday.

2022 = 63 students	National Mean (average)	Our Lowest Score 2021 2022	Our Highest Score 2021 2022	Mean for whole group (63 chn) 2021 2022	Mean for NZE (34 chn) 2021 2022	Mean for Māori (23 chn) 2021 2022	Mean for Pasifika (1 chn)
Letter ID /54	49.3	2 11	54 54	40.3 43.7	41.6 45.1	36.8 41.8	This data can not be shown as the child is able to be identified.
Word Reading /15	10.8	0 0	15 15	5.8 5.9	6.0 7.9	4.7 3	
H & R sounds /50	34.9	0 0	47 47	18.3 23.6	18.9 26.2	15.3 19.3	

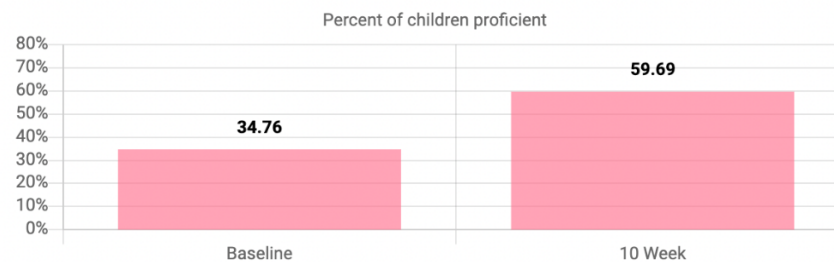
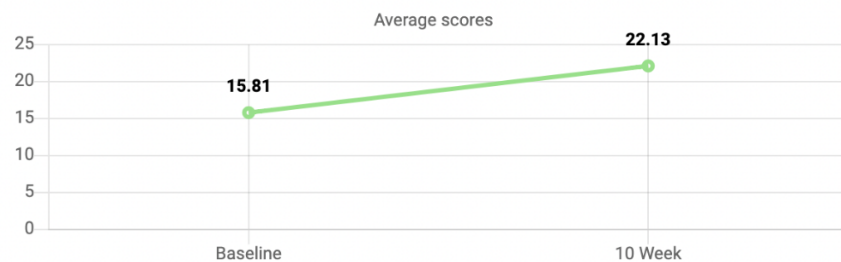
Better Start Literacy Baseline Data 2022

After 10 Week Intervention

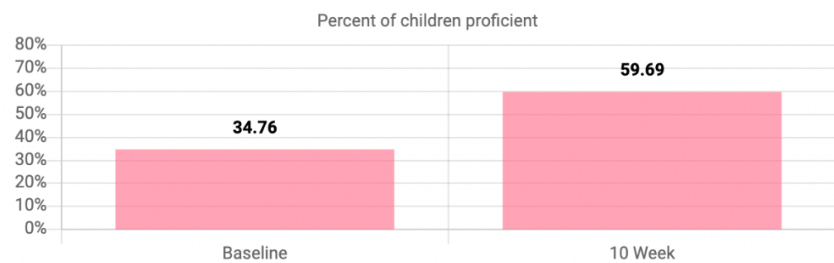
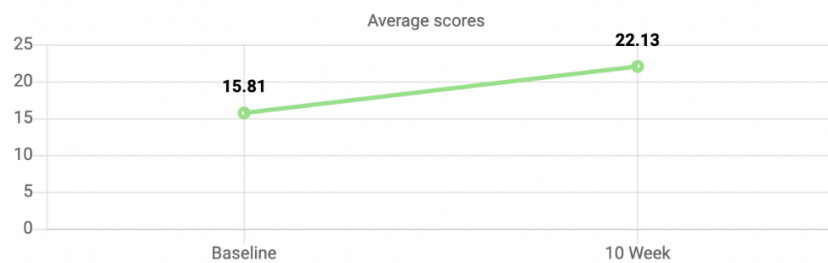
Initial Phoneme Identity School level Score Analysis



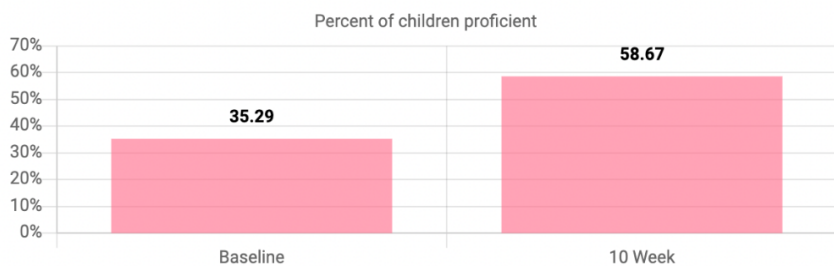
Letter-Sound Recognition School level Score Analysis (Set 1)



Letter-Sound Recognition School level Score Analysis (Set 1 and Set 2)



Phoneme Blending School level Score Analysis



After 20 Week Intervention

After 30 Week Intervention

Implementing BSLA at Rāwhiti

The Team Leader for the Junior School and Learning Support Coordinator have determined the following implementation for the Better Start Literacy Approach.

New Entrant students will start the BSLA Tier 1 lessons.

Tier 1:

All students complete 10x weeks of the BSLA programme → assessment & check against 'traffic light' system

1. Children scoring above 47 on non-word spelling will continue with the Weeks 11-20 of BSLA lessons (Green)
2. Children scoring between 20-47 → check other assessment scores. These children will either continue with the next ten weeks of BSLA Tier 1 lessons with support (Orange) OR if they are low in other areas they may be a Tier 2 student (Red).
3. Children scoring below 20 need support and automatically become Tier 2 students (Red)

Tier 2:

These students need additional support. Their Tier 2 lessons are a more intensive coverage of Tier 1 concepts. They may require teaching in smaller groups. NOTE: Their Tier 2 lesson is their reading lesson for the day. They are not having a lesson with their regular literacy teacher and then their Tier 2 lesson.

Tier 2 students complete a further 10x weeks of Tier 2 small group BSLA accelerated programme → assessment

1. Those scoring 20 or more go back into BSLA programme weeks 11-30 lessons
2. Those scoring less than 20 become Tier 3 students

Tier 3

Tier 3 students require either an RTLb or RTlit referral + individual lessons taken by Lauren (20 weeks) → assessment

1. Those scoring 20 or more move into a Tier 2 group
2. For those scoring less than 20 further consideration needed in consultation with RTlit or RTLb.
- 1.

After a student has completed 30 weeks (lessons 1-30 in sequence). Look at their individual non-word spelling, non word reading results and their Connected Text RR L3-4 scores and make a judgment following a team discussion about what happens next.

1. If individual student is making progress but still requires some additional support - then continue with Phonics Plus materials and the Better Start Literacy approach
2. If the student scores higher than 20 in non-word spelling list 3 then student could move on to different text types eg Colour Wheel, PM Readers, Sunshine Readers, Journals etc. Their reading programme may also include phonic development work.

It is a little early to make any real links to the Better Start Literacy Approach. While the children reaching 6 years of age in 2022 would all have had some BSL, they would not all have had the full 30 weeks of intensive BSL teaching. Those turning 6 in Term 1 may only have had a handful of lessons before their anniversary.

Children to track in 2023:

- Track 2023 6-Year Nets for the children who have completed 30 weeks of BSLA in their first year of school.
- Identify and track children who scored 0 in any section of their 2022 6 Year net (11 children in total)
- Track 2023 Tier 3 children.

Rāwhiti School Student Achievement Target #2 : Raising Student Achievement

Strategic Goal:

Our Learners: The RISE values and dispositions are the focus of our curriculum.

Strategic Outcome:

Our learners are engaged and supported in learning that is relevant, challenging, and accessible to all.

Annual Target: To accelerate progress for children who have not moved up a sublevel over the last 4 data points (2 years).

Student Target Groups:

- Reading: 8 students
- Writing: 8 students
- Maths: 31 students.

Cohort Info:

Children progress through the curriculum levels by moving from beginning to proficient to advanced. E.g. 1B, 1P and 1A. This movement is triggered by the acquisition of goals at each level. Children do not necessarily need to achieve goals in a particular order.

Using Maths as an example, at Level 1 there are 74 goals for a child to secure.

1B = 1-25 goals secured

1P = 26-49 goals secured

1A = 50-74 goals secured (approximation B= up to 33%, P= 33%-66%, A=66%-100%)

In Hero, we can see when a child last had data entered that triggered a re-calculation to a new sub-level. Using this, we have been able to identify 48 children (9% of the current roll) who have not progressed at least one sub-level over the last 4 data points (2 years). We have removed one of these children from the target group as they qualify for In-Class Support funding and, as such, are not expected to achieve higher than Level 1 of the NZC.

The target areas are:

- Reading: 8 students (x3 Year 3, x3 Year 4, x2 Year 5)
- Writing: 8 students (x2 Year 3, x4 Year 5, x1 Year 6)
- Maths: 31 students (x8 Year 3 x11 Year 4, x8 Year 5, x1 Year 6, x2 year 7, x1 Year 8)

The goal is for these children to move more than one curriculum sub-level during the 2022 school year.

Actions for Raising Achievement

Review

Responsibility

Identification and Tracking

- The Learning Support Coordinator and Deputy Principal with responsibility for Curriculum and Assessment used the November 2021 data in Hero to identify children who have not made any progress in either Reading, Writing or Maths through the last 4 data points - mid & end of Year 2020, mid & end of year 2021.

Data mining 3x per year

Team Leaders
Teachers
Assessment Coordinator

<ul style="list-style-type: none"> • A shared group has been created in Hero, titled 2022 BOT Target: 0 Progress, and will be used to identify and track this cohort. • Students in this '0 progress' group will be identified and tracked by the: kaiawhina, all studio teachers who take them for reading, writing and/or maths, and Leadership Team. • Identified students will receive support through targeted learning support where appropriate. • Identified students will benefit from more specific targeted teaching approaches to ensure accelerated progress. 	5 weekly update of goals in Hero	SENCO
Actions <ul style="list-style-type: none"> • Analysis of individual student data to determine how many goals each child will be required to achieve if they are to make the required progress. • Identify any missing goals at the lowest level i.e. students might be working at Level 3 and 4 in Maths, but have a specific Level 2 goal that still needs addressing. This Level 2 goal will be limiting hindering their progress through the levels. • Individual plan written for each child. • Allocate TA time to support the teaching of specific goals. 	Data mining 3x per year Team Meetings	Teachers Team Leaders
Digital Literacy and Tools <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 learning. • Use of rewindable tools to support specific goals. 	Ongoing staff PD	Learning Support Coordinator eLearning Facilitator.
Home and School Partnership - Whānau Engagement <ul style="list-style-type: none"> • Whānau to be informed that their child is in a Target Group and the reasons why. • Specific goals to be shared with whānau and reported on at Learning Conversations. • Home Learning activities and challenges readily available to these whānau. • Reading, Writing and Maths to be visible and available to all via Studio Learning Sites, including links to resources for use by whānau. • Team Leaders and Curriculum Leader to create opportunities to engage whānau in learning opportunities in reading, writing and maths. • Students can subscribe to on-line programmes to support their progress in a fun, challenging and rewarding way. 	Ongoing	Teachers Team Leaders SENCO

Mid- Year Data

Reading: Of the original 8 students in this group, 2 have left the school. There are 3 boys and 3 girls in the focus group.

- 83% (5) have made progress at the mid year mark.
- 66.6% (4) have moved up 1 curriculum sublevel.
- 16.6% (1) has moved up 2 curriculum sub levels.
- 16.6% (1) has made no progress.
- 33.3% are working At the curriculum level expected for their age and stage.
- 66.6% are working Below the expected level.

Writing: Of the original 8 students in this group, 1 has left the school. There are 4 boys and 3 girls in the focus group.

- 86% (6) have made progress at the mid year mark.
- 72% (5) have moved up 1 curriculum sublevel.
- 14% (1) has moved up 3 curriculum sub levels.
- 14% (1) has made no progress.
- 28.5% (2) are working At the curriculum level expected for their age and stage.
- 71.5% (5) are working Below the expected level.

Maths: Of the original 31 students in this group, 3 have left the school. There are 15 boys and 13 girls in the focus group.

- 68% (19) have made progress at the mid year mark.
- 50% (14) have moved up 1 curriculum sublevel.
- 16% (5) have moved up 2 curriculum sub levels.
- 32% (9) have made no progress.
- 46.5% (13) are working At the curriculum level expected for their age and stage.
- 53.5% (15) are working Below the expected level.

Across the three curriculum areas there are ten children who have not progressed to a new sub level over the first half of the year.

Of the 10:

- 3 are part of a Better Start Literacy focus group, receiving additional teacher support in Term 3.
- 4 already have Individual Education Plans that are reviewed twice yearly with their parents, teachers and other specialists involved.
- 1 is ORS funded and receives 14 hours of TA time each week.
- 1 receives In-Class Support funding for 5 TA hours per week.
- 1 now receives Assistive Technology Support from the MoE for auditory processing and has just started using a hearing loop in the learning studio.

There are 4 students in this group who are not currently receiving any specific support, and these children will now be referred for learning support.

End of Year Data

Reading: There were 6 children in the target group at the end of the year - 3 boys and 3 girls.

- 100% had made progress by the end of the year.
- 67% (4) had moved up 1 curriculum sublevel.
- 33% (2) had moved up 2 curriculum sub levels.
- 12.5% (1) are working At the curriculum level expected for their age and stage.
- 87.5% (7) are working Below the expected curriculum level.

Writing: There were 7 children in the target group at the end of the year - 4 boys and 3 girls.

- 100% had made progress by the end of the year.
- 43% (4) have moved up 1 curriculum sublevel.
- 43% (4) have moved up 2 curriculum sub levels.
- 14% (1) had moved up 3 curriculum sub levels
- 25% (2) are now working At the curriculum level expected for their age and stage.
- 75% are still working Below the expected level.

Maths: There were 28 children in this focus group at the end of the year - 15 boys and 13 girls. Not all of the children whose progress had 'flat-lined' were below the expected curriculum levels, but they were in this group because their progress had stalled.

- 89% (25) have made progress with their maths.
- 61% (17) have moved 1 curriculum sub-level.
- 14% (4) have moved 2 curriculum sub-levels.
- 11% (3) have moved 3 curriculum sub-level.
- 3% (1) moved 4 sub-levels across the year. This was a Year 8 student who left for secondary school operating at Level 4 of the curriculum, as expected.
- 11% (3) made no progress. Of these three, one is an ORS funded child.
- 43% (12) are achieving At or Above the curriculum level expected for their age and stage.
- 57 % (15) were working Below the expected level at the end of 2022.

Across the three curriculum areas there were only 3 children who did not progress to a new sub level over the year.

Of the 3:

- 1 is ORS funded and receives 14 hours of TA time each week.
- The other two are both in Year 5, and attendance is not an issue for either child.
- 1 receives Assistive Technology Support from the MoE for auditory processing and is supposed to wear a hearing loop in the learning studio - but refuses to do so. There is an IEP in place for this student, monitored by our Learning Support Coordinator.
- The remaining student will be referred to the RTLB for a learning assessment. She is currently receiving private tutoring outside of school, but further assessment is required to determine whether or not she has a specific learning difficulty.



Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2022.

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<p>We have robust policies and procedures.</p> <p>The Board has a strategic goal to Enhance Hauora for Staff, so that our staff are well equipped to respond positively to workplace challenges and opportunities in ways that maintain and promote wellbeing.</p>
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p>We have an EEO Policy, not a programme.</p>
How do you practise impartial selection of suitably qualified persons for appointment?	<p>Our Equal Employment Opportunities policy ensures that all employees and applicants for employment are treated according to their skills, qualifications, abilities, and aptitudes, without bias.</p> <p>We recognise the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups.</p> <p>Our employment process is carried out by a panel, that includes board members, and ends with the appointment of the person who best matches the job requirements.</p>
<p>How are you recognising,</p> <ul style="list-style-type: none"> • The aims and aspirations of Maori, • The employment requirements of Maori, and • Greater involvement of Maori in the Education service? 	<p>We currently employ 8 staff who identify as NZ Maori.</p> <p>We offer the opportunity to teach in a Level 2 bilingual programme.</p> <p>We offer opportunities for bilingual staff to lead across the school and across our cluster.</p> <p>Cluster focus on Te Ao Maori.</p> <p>Support for participation in Te Ahu o Te Reo, and also for programmes such as Ka Pou Pou Reo, which require a terms leave from the school. (x6</p>

	<p>staff have benefitted from this opportunity over the past 5 years).</p> <p>Strong Maori representation on the Board of Trustees.</p> <p>Strong in-school tikanga protocols.</p>	
How have you enhanced the abilities of individual employees?	Based on our knowledge of individual staff, we offer professional development opportunities, cross-cluster professional learning groups, coaching and mentoring, Strengths coaching etc.	
How are you recognising the employment requirements of women?	<p>We recognise the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups.</p> <p>We offer workplace flexibility and support reduced working hours for those wishing to utilise this.</p>	
How are you recognising the employment requirements of persons with disabilities?	<p>We recognise the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups.</p> <p>Our employment process ends with the appointment of the person who best matches the job requirements.</p> <p>Our EEO survey asks employees what, if any, supports they need and we are able to make adjustments based on the information that is provided.</p> <p>Staff have access to EAP services, and also the services of a counsellor employed directly by the school.</p>	
Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/ policy ?	✓	
Has this policy or programme been made available to staff?	✓	
Does your EEO programme/ policy include training to raise awareness of issues which may impact EEO?		✓
Has your EEO programme/ policy appointed someone to coordinate compliance with its requirements?	✓	
Does your EEO programme/policy provide for regular reporting on	✓	

compliance with the policy and/or achievements under the policy?		
Does your EEO programme/policy set priorities and objectives?		✓

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF RAWHITI SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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 15, that comprise the statement of financial position as at 31 December 2022, 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 2022; 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 24 May 2023. 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 Statement of Responsibility, Members of the Board Listing, Analysis of Variance, Kiwisport Report and the Good Employer Disclosure, 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