

LAKE REREWHAKAAITU SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 1787

Principal: Rick Whalley

School Address: 9 Ash Pit Road, Rerewhakaaitu

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Accountant / Service Provider:

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LAKE REREWHAKAITU SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Lake Rerewhakaaitu School

Statement of Responsibility

For the year ended 31 December 2024

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 2024 fairly reflects the financial position and operations of the School.

The School's 2024 financial statements are authorised for issue by the Board.

Bianca Sterkenburg
Full Name of Presiding Member

Rick Whalley
Full Name of Principal

BS
Signature of Presiding Member

[Signature]
Signature of Principal

09/05/2025
Date:

09 / 05 / 2025
Date:

Lake Rerewhakaaitu School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	1,122,221	908,243	1,124,500
Locally Raised Funds	3	70,844	130,600	122,391
Interest		14,017	12,000	14,373
Total Revenue		1,207,082	1,050,843	1,261,264
Expense				
Locally Raised Funds	3	19,460	37,500	25,390
Learning Resources	4	803,225	701,392	849,096
Administration	5	148,764	69,638	133,022
Interest		525	500	599
Property	6	241,686	282,025	225,969
Loss on Disposal of Property, Plant and Equipment		1,927	-	-
Total Expense		1,215,587	1,091,055	1,234,076
Net Surplus / (Deficit) for the year		(8,505)	(40,212)	27,188
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(8,505)	(40,212)	27,188

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

Lake Rerewhakaaitu School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		604,908	552,280	569,138
Total comprehensive revenue and expense for the year		(8,505)	(40,212)	27,188
Contributions from the Ministry of Education - Furniture and Equipment Grant		-	-	8,582
Equity at 31 December		596,403	512,068	604,908
Accumulated comprehensive revenue and expense		596,403	512,068	604,908
Equity at 31 December		596,403	512,068	604,908

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.

Lake Rerewhakaaitu School

Statement of Financial Position

As at 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	277,592	312,680	263,514
Accounts Receivable	8	93,359	65,522	57,113
Prepayments		6,499	6,029	9,991
Investments	9	108,598	64,630	126,849
		486,048	448,861	457,467
Current Liabilities				
GST Payable		23,576	18,218	17,918
Accounts Payable	11	55,774	54,438	50,199
Borrowings	12	18,743	-	18,743
Revenue Received in Advance	13	-	-	1,062
Provision for Cyclical Maintenance	14	-	60,833	-
Finance Lease Liability	15	3,830	4,023	4,017
		101,923	137,512	91,939
Working Capital Surplus/(Deficit)		384,125	311,349	365,528
Non-current Assets				
Property, Plant and Equipment	10	250,047	206,555	279,668
		250,047	206,555	279,668
Non-current Liabilities				
Borrowings	12	27,080	-	35,612
Provision for Cyclical Maintenance	14	9,843	-	-
Finance Lease Liability	15	846	5,836	4,676
		37,769	5,836	40,288
Net Assets		596,403	512,068	604,908
Equity		596,403	512,068	604,908

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

Lake Rerewhakaaitu School
Statement of Cash Flows
For the year ended 31 December 2024

		2024	2024	2023
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		383,547	295,276	434,137
Locally Raised Funds		82,384	130,600	112,104
Goods and Services Tax (net)		5,658	-	(300)
Payments to Employees		(331,060)	(199,381)	(362,880)
Payments to Suppliers		(109,642)	(221,832)	(113,930)
Interest Paid		(525)	(500)	(599)
Interest Received		14,337	12,000	11,767
Net cash from/(to) Operating Activities		44,699	16,163	80,299
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(8,480)	-	(63,960)
Purchase of Investments		(5,748)	-	(74,785)
Proceeds from Sale of Investments		-	-	12,566
Net cash from/(to) Investing Activities		(14,228)	-	(126,179)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	8,582
Finance Lease Payments		(2,804)	(917)	(2,973)
Repayment of Loans		(13,589)	-	-
Funds Administered on Behalf of Other Parties		-	-	6,351
Net cash from/(to) Financing Activities		(16,393)	(917)	11,960
Net increase/(decrease) in cash and cash equivalents		14,078	15,246	(33,920)
Cash and cash equivalents at the beginning of the year	7	263,514	297,434	297,434
Cash and cash equivalents at the end of the year	7	277,592	312,680	263,514

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense and other notional items have been excluded.

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

Lake Rerewhakaaitu School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

Lake Rerewhakaaitu 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 is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2024 to 31 December 2024 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 with reference to generally accepted accounting practice. The financial statements have been prepared with reference to 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 publicly accountable and is not considered large as it falls below the expense threshold of \$33 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.

Cyclical maintenance

The 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 best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

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 10.

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 15. Future operating lease commitments are disclosed in note 21b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. Grants for the use of land and buildings 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. 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 revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

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.

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) 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.

e) 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.

f) 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 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

g) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The School's 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.

h) Inventories

Inventories are consumable items held for sale. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

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 material.

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.

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 except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building Improvements	18-40 years
Furniture and Equipment	5-15 years
Information and Communication Technology	5 years
Textbooks	4 years
Library Resources	12.5% Diminishing value
Leased Assets held under a Finance Lease	Term of Lease

k) Impairment of property, plant, and equipment

The School does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on a comparison to recent market transactions.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in surplus or deficit.

The reversal of an impairment loss is recognised in surplus or deficit. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

l) 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.

m) Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide 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 annual leave earned, by non teaching staff, but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

n) Revenue Received in Advance

Revenue received in advance relates to fees received from students and grants received where there are unfulfilled obligations for the School to provide services in the future. The fees or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are earned.

The School holds sufficient funds to enable the refund of unearned fees in relation to students, should the School be unable to provide the services to which they relate.

o) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

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 Comprehensive Revenue and Expense.

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

q) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

r) 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 is a reasonable estimate, based on the School's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The School carries out painting maintenance of the whole school over a 7 to 10 year period. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

s) 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.

t) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the School has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

u) 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 statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

v) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board.

w) 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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	420,877	295,276	409,162
Teachers' Salaries Grants	468,379	488,818	488,455
Use of Land and Buildings Grants	148,408	124,149	149,593
Ka Ora, Ka Ako - Healthy School Lunches Programme	71,506	-	67,586
Other Government Grants	13,051	-	9,704
	1,122,221	908,243	1,124,500

3. Locally Raised Funds

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue			
Donations and Bequests	25,871	31,500	4,743
Fees for Extra Curricular Activities	6,076	3,900	7,958
Fundraising and Community Grants	5,305	64,000	9,418
Other Revenue	-	-	69,072
School House	33,592	31,200	31,200
	70,844	130,600	122,391
Expense			
Extra Curricular Activities Costs	3,816	2,300	7,946
Fundraising and Community Grant Costs	6,597	4,000	7,078
School House	9,047	31,200	10,366
	19,460	37,500	25,390
<i>Surplus for the year Locally Raised Funds</i>	51,384	93,100	97,001

4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	17,950	24,870	19,118
Employee Benefits - Salaries	729,190	622,953	781,896
Staff Development	18,913	19,300	6,511
Depreciation	36,175	33,269	40,272
Equipment Repairs	997	1,000	1,299
	803,225	701,392	849,096

5. Administration

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fees	7,642	5,500	4,700
Board Fees and Expenses	10,553	10,100	4,549
Other Administration Expenses	7,291	7,840	7,876
Employee Benefits - Salaries	44,240	39,198	40,802
Insurance	920	500	897
Service Providers, Contractors and Consultancy	6,612	6,500	6,612
Ka Ora, Ka Ako - Healthy School Lunch Programme	71,506	-	67,586
	<u>148,764</u>	<u>69,638</u>	<u>133,022</u>

6. Property

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Consultancy and Contract Services	(4,109)	-	18,743
Cyclical Maintenance	25,593	18,743	(6,478)
Heat, Light and Water	16,903	16,285	17,582
Repairs and Maintenance	25,019	93,900	13,539
Use of Land and Buildings	148,408	124,149	149,593
Employee Benefits - Salaries	26,960	26,048	30,832
Other Property Expenses	2,912	2,900	2,158
	<u>241,686</u>	<u>282,025</u>	<u>225,969</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

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Bank Accounts	277,592	312,680	263,514
Cash and cash equivalents for Statement of Cash Flows	<u>277,592</u>	<u>312,680</u>	<u>263,514</u>

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

8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	15,113	25,063	9,744
Receivables from the Ministry of Education	31,575	-	2,606
Interest Receivable	2,286	-	2,606
Teacher Salaries Grant Receivable	44,385	40,459	42,157
	<u>93,359</u>	<u>65,522</u>	<u>57,113</u>
Receivables from Exchange Transactions	17,399	25,063	12,350
Receivables from Non-Exchange Transactions	75,960	40,459	44,763
	<u>93,359</u>	<u>65,522</u>	<u>57,113</u>

9. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	108,598	64,630	126,849
Total Investments	<u>108,598</u>	<u>64,630</u>	<u>126,849</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Building Improvements	208,231	-	(1,891)	-	(13,478)	192,862
Furniture and Equipment	41,542	1,581	(36)	-	(11,107)	31,980
Information and Communication Technology	19,962	6,900	-	-	(7,303)	19,559
Leased Assets	8,332	-	-	-	(4,087)	4,245
Library Resources	1,601	-	-	-	(200)	1,401
	279,668	8,481	(1,927)	-	(36,175)	250,047

The net carrying value of equipment held under a finance lease is \$4,245 (2023: \$8,332)

Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, 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.

	2024	2024	2024	2023	2023	2023
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	502,391	(309,529)	192,862	574,020	(365,789)	208,231
Furniture and Equipment	229,058	(197,078)	31,980	240,495	(198,953)	41,542
Information and Communication Technology	133,117	(113,558)	19,559	126,217	(106,255)	19,962
Textbooks	16,788	(16,788)	-	16,788	(16,788)	-
Leased Assets	14,094	(9,849)	4,245	14,094	(5,762)	8,332
Library Resources	24,274	(22,873)	1,401	24,274	(22,673)	1,601
	919,722	(669,675)	250,047	995,888	(716,220)	279,668

11. Accounts Payable

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Creditors	3,110	4,440	2,760
Accruals	6,413	3,714	3,421
Banking Staffing Overuse	-	4,271	-
Employee Entitlements - Salaries	44,385	40,459	42,157
Employee Entitlements - Leave Accrual	1,866	1,554	1,861
	55,774	54,438	50,199
Payables for Exchange Transactions	55,774	54,438	50,199
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	55,774	54,438	50,199

The carrying value of payables approximates their fair value.

12. Borrowings

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Painting Contract due within one year	18,743	-	18,743
	18,743	-	18,743
Painting Contract due after one year	27,080	-	35,612
	27,080	-	35,612

In 2023 the Board signed an agreement with Programmed Property Services Ltd (the contractor) for an agreed programme of work covering a 5 year period. The agreement has an annual commitment of \$18743. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

13. Revenue Received in Advance

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Grants in Advance	-	-	1,062
	-	-	1,062

14. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	-	42,090	60,833
Increase to the Provision During the Year	11,418	18,743	18,048
Use of the Provision During the Year	-	-	-
Other Adjustments	(1,575)	-	(78,881)
Provision at the End of the Year	9,843	60,833	-
Cyclical Maintenance - Current	-	60,833	-
Cyclical Maintenance - Non current	9,843	-	-
	9,843	60,833	-

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2033. This plan is based on the schools 10 Year Property plan / painting quotes.

15. Finance Lease Liability

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	4,083	4,023	4,542
Later than One Year and no Later than Five Years	882	5,836	4,965
Future Finance Charges	(289)	-	(814)
	4,676	9,859	8,693
Represented by			
Finance lease liability - Current	3,830	4,023	4,017
Finance lease liability - Non current	846	5,836	4,676
	4,676	9,859	8,693

16. 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, and includes retentions on the projects, if applicable.

	2024	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Totals			-	-	-	-	-

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	-

	2023	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Block A LSC Project		220122	(6,351)	15,214	(8,863)	-	-
Totals			(6,351)	15,214	(8,863)	-	-

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	-

17. Related Party Transactions

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

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

18. Remuneration

Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	2,595	2,965
<i>Leadership Team</i>		
Remuneration	240,646	229,631
Full-time equivalent members	2.26	2.00
Total key management personnel remuneration	<u>243,241</u>	<u>232,596</u>

There are 6 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding Member 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 1

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120 - 130	120 - 130
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	1.00	2.00
110 - 120	2.00	1.00
	<u>3.00</u>	<u>3.00</u>

The disclosure for 'Other Employees' does not include remuneration of the Principal.

19. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, 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:

	2024 Actual	2023 Actual
Total	\$0	\$0
Number of People	0	0

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2024 (Contingent liabilities and assets at 31 December 2023: nil).

Holidays Act Compliance – Schools Payroll

The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider Education Payroll Limited.

The Ministry continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals. As such, this is expected to resolve the liability for school boards.

Pay Equity and Collective Agreement Funding Wash-up

In 2024 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. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or liability regarding this funding wash-up, which is expected to be settled in July 2025.

21. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2024 (Capital commitments at 31 December 2023: nil).

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 16

(b) Operating Commitments

There are no operating commitments as at 31 December 2024 (Operating commitments at 31 December 2023: nil).

22. Financial Instruments

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

Financial assets measured at amortised cost

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	277,592	312,680	263,514
Receivables	93,359	65,522	57,113
Investments - Term Deposits	108,598	64,630	126,849
Total financial assets measured at amortised cost	479,549	442,832	447,476

Financial liabilities measured at amortised cost

Payables	55,774	54,438	50,199
Borrowings - Loans	45,823	-	54,355
Finance Leases	4,676	9,859	8,693
Total financial liabilities measured at amortised cost	106,273	64,297	113,247

23. Events After Balance Date

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

24. Breach of Law - Borrowing

The Board of Trustees has failed to comply with section 155 of the Education and Training Act 2020, in that no authority is held from the Ministry of Education for Borrowing which, in aggregate, involves repayments of interest and capital in excess of one tenth of the Board's operational activities grant for the year. The extent of the breach is assessed at \$1,500 in excess of the 10% allowable limit.

25. Comparatives

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

Independent Auditor's Report

To the Readers of Lake Rerewhakaaitu School's Financial Statements

For the Year Ended 31 December 2024

The Auditor-General is the auditor of Lake Rerewhakaaitu School (the School). The Auditor-General has appointed me, Craig Rossouw, using the staff and resources of William Buck Audit (NZ) Limited, 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 21, that comprise the statement of financial position as at 31 December 2024, 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 2024; 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 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 9 May 2025. 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, arise from section 134 of the Education and training Act 2020.

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 arises from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included in the annual report being the Priority learners reports, LRS 2024 annual plan review, Analysis of Variance, Statement of compliance with employment policy, Members of the board of trustees and Kiwisport, 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.



Craig Rossouw
William Buck Audit (NZ) Limited
On behalf of the Auditor-General
Tauranga, New Zealand

Lake Rerewhakaaitu School 1787
Annual Report 2024



Preparing our students for the possibilities of tomorrow.
Kei te whakatakataka ta matou nga tauira o tenei wa mo nga ahei a tona wa.

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Introduction

Each year we set targets for academic achievement.

This year our targets were:

Priority Learners

Students who have been identified as achieving more than one year below expected curriculum level.

Target 1

All priority learners who are achieving more than one year below expected curriculum levels at the start of the year will demonstrate accelerated progress by the end of 2024

Target 2

To improve attendance and engagement to 75% of students attending 90% or higher.

We have had a great year and have made great progress. We have been following our new localised curriculum planning where our term focus and coverage were:

- Term 4 - Our past our Future
- Term 3 - It's OK to make mistakes.
- Term 2 - Different cultures celebrate different things and the same things but in different ways
- Term 1 - How did our roads get their names?

Our Kiwi Sports funding for 2024 was utilised in getting children to and from regional sporting events and upgrading our sports equipment for swimming.

Effect to Te Tiriti o Waitangi is documented throughout the annual plan.

Members of the Board 2024

Members of the Board			
For the year 2024			
School Name:		Lake Rerewhakaaitu School	
CURRENT BOT MEMBERS:			
NAME	POSITION HELD	HOW POSITION WAS GAINED Elected/Co-opted	Term Expires / Expired
Rick Whalley	Principal ▼	Appointed ▼	ongoing
Natalie Gow	Staff Rep ▼	Elected ▼	Sep-25
Mathew Armer	Parent Rep ▼	Elected ▼	Sep-25
Daniel Schutt	Chair Person ▼	Elected ▼	Sep-25
Bianca Sterkenburg	Parent Rep ▼	Elected ▼	Sep-25
Catherine Farrell (nee Dawson)	Parent Rep ▼	Elected ▼	Sep-25
MaryAnn Martin	Parent Rep ▼	Elected ▼	Sep-25

Annual Plan Report 2024

3 Year Strategic Plan

Learner Centred Achieved by:	NELP	Emerging Phase 1	Engaging Phase 2	Extending Phase 3
Students develop life long learning skills	1,7	Students are introduced to the learning process	Students are supported through the learning process	Students are engaged in learning and know the learning process
Develop student voice and agency	2,3,4,5,6,7	Students are encouraged to have a say in why, what and how they learn	Students are supported to have a say in why, what and how they learn	Students are able to have a say in why, what and how they learn
Developing collaborative teaching /learning practices	1,2,3,4	Teachers are introducing collaborative planning teaching and learning experiences for all student	Teachers are supporting collaborative teaching and learning experiences for all students	Teachers are working collaboratively to plan teaching and learning experiences for all students
Enhance future focussed learning through the use of digital technologies	2,7	Students and teachers are introducing DTs to enhance the teaching/learning experiences	Students and teachers are supporting the use of DTs to enhance the teaching/learning experiences	Students and teachers are using DTs to create and enhance the teaching/learning experiences

Presenting students with a variety of opportunities to develop a thirst for learning, a curiosity and passion about the world around them	1,2,3,4,5,6,7	Teaching and learning experiences are dynamic and engage students in their passions in real life events	Teaching and learning experiences are dynamic and engage students in their interests in real life events (local, national and global)	Teaching and learning experiences are relevant and engage students in their interests in real life experiences that expands their views of local, national and global events
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Responsive Culture Achieved by:	NELP	Emerging Phase 1	Engaging Phase 2	Extending Phase 3
Maintain a positive school culture	1,2,3,5	School develops an environment where ākonga, kaiako and whānau belong	School implements an environment where ākonga, kaiako and whānau belong	School provides an environment where ākonga, kaiako and whānau belong and thrive
Celebrate our cultural diversity	1,2,3,4,5	Students will recognise and explore theirs and others cultures in a positive environment	Students will develop an awareness and appreciation of theirs and others cultures in a positive environment	Students will be immersed in theirs and others cultures in a positive environment
Increase attendance and engagement	1,2,3,4,5,6,7	Students, whanau, staff and the community are investigating ways to form positive partnerships to ensure that students are present, participating and progressing	Developing and fostering a positive partnership between students, staff, whanau and the community to ensure that students are present, participating and progressing	Students are present, participating and progressing in all school activities
Provide targeted, monitored programmes	2,3,6,7	Identify, develop and implement systems and processes that support accelerated learning	Identify, develop and implement systems and processes that support accelerated learning	Identify, develop and implement systems and processes that support accelerated learning
Developing a stronger sense of each individuals identity in meaningful and culturally appropriate ways	1,2,3,4,5,6,7	Students develop a sense of who they are and are beginning to build confidence in themselves	Students know who they are and build confidence ready to take on opportunities	Students know who they are and are confident to take on a wider range of opportunities

Sustainable Partnerships Achieved by:	NELP	Emerging Phase 1	Engaging Phase 2	Extending Phase 3
Strengthen collaborative partnerships between school, whanau/family, iwi, and the wider community	2,3	Re-establish parents/whanau and the wider community involvement and engagement at Lake Rerewhakaaitu School	Provide multiple opportunities for parents /whanau and the wider community to feel welcome, involved and engaged at Lake Rerewhakaaitu School	Parents /whanau and the wider community feel welcome, involved and engaged at Lake Rerewhakaaitu School
Implement a localised curriculum through strengthening whanau engagement in learning and goal setting	1, 2, 3	Local curriculum document implemented and being used	Review Local curriculum document	Local curriculum document implemented and being used
Strengthen iwi connections through the iwi education plan	1,2,3,4,5	Developing relationships and links with Ngati Rangitihi	Building on strong links and relationship with Ngati Rangitihi	Sustain strong links and relationship with Ngati Rangitihi
Shared responsibility and reciprocal process between school and other agencies and organisations	1,3,6	Agencies used based on relevant assessment of student needs	Agencies used based on relevant assessment of student needs	Agencies used based on relevant assessment of student needs
Continue to network with Te Kahui ako o Reporoa and other schools in the Rotorua / Murupara areas	2, 6	Build professional relationships and resources across school	Build professional relationships and resources across school	Build professional relationships and resources across school

LRS 2024 Annual Plan Review

Learner Centred Achieved by:	NELPs	Engaging Phase 2	Ways to achieve this goal	End of year review
Students develop life long learning skills	1,7	Students are supported through the learning process	<ul style="list-style-type: none"> • Focused on life long learning through the LRS local curriculum doc • Children are learning about the LRS inquiry process. • Localised Curriculum implementation • Collaborative planning based on charter/annual plan/ LCD • Use of LRS Progression booklets • Develop LRS inquiry process 	<ul style="list-style-type: none"> • PD in Assessment for Learning through the Kahui Ako • Teachers incorporate, develop and refine the school inquiry / integrated learning structure integrating learning areas. • Planning based on the Charter/annual and LRS Local Curriculum. Term 1 topic Our Place- Road names in Rerewhakaaitu and surrounds, Term 2 Cultures, Term 3 Resilience Term 4 our past, our future • Swimming programme • Students using Blue books for next steps to learning • Teachers developing: learning goals - success criteria and learning target
Develop student voice and agency	2,3,4,5,6,7	Students are supported to have a say in why, what and how they	<ul style="list-style-type: none"> • Children choose topics through the localised curriculum, why, what and how to 	<ul style="list-style-type: none"> • Planning learning experiences based on student voice and agency • Student agency and inquiry based learning programme to develop a stronger sense of each individual's identity. • Students taking ownership of their learning and

		learn	<ul style="list-style-type: none"> learn Students using Progress booklets to determine where they are at and next steps to learning 	<ul style="list-style-type: none"> pro-actively engaging Staff and children use progression booklets to show next steps and take ownership of learning. Booklets updated at end of each term Through careful planning and teaching strategies and mediation students were able to share their learning and next steps with others, with support from progression booklets. Passion projects
Developing collaborative teaching /learning practices	1,2,3,4	Teachers are supporting collaborative teaching and learning experiences for all students	<ul style="list-style-type: none"> PLD through Kahui Ako Senior and Junior teacher planning together TA working in and across classes Localised curriculum planning as teams 	<ul style="list-style-type: none"> Teacher-only days held using LC to plan engaging programmes and learning opportunities for the students based on the ideas and thoughts of the students. Teachers planning a range of rich learning experiences for students to explore their interests, develop their strengths and discover new capabilities Teacher employed as Target teacher to support our target students TODs planning local curriculum subjects Education Evaluations PLD Assessment for learning
Enhance future focussed learning through the use of digital technologies	2,7	Students and teachers are supporting the use of DTs to enhance the teaching/learning experiences	<ul style="list-style-type: none"> Students learning through the VLN primary school Google classroom, Seesaw used in classes 	<ul style="list-style-type: none"> Actively using: Google docs, SeeSaw, chrome books, ipads and apps for learning. Students enrolled in Kotui Ako - Virtual learning network Aotearoa Passion projects Term 1 Our Place Term 2 Cultures Term 3 Resilience Term 4 Our Past our Future
Presenting students with a variety of opportunities to	1,2,3,4,5,6,7	Teaching and learning	<ul style="list-style-type: none"> A range of activities are utilised in 	<ul style="list-style-type: none"> Providing students with opportunities to engage in hands on activities, through Kahui Ako A4L Professional development and face to face facilitators

develop a thirst for learning, a curiosity and passion about the world around them		experiences are dynamic and engage students in their interests in real life events (local, national and global)	teaching and learning experiences <ul style="list-style-type: none"> • Getting children out of the classroom and/or getting people into school for added experiences 	<ul style="list-style-type: none"> • Implementation of the Local Curriculum • Cluster and outside agency programmes: Swimming, RATs, KA Leaders (GRIP). • School and Cluster Swimming • Class trip to Wingspan
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Responsive Culture Achieved by:	NELP	Engaging Phase 2	Ways to achieve this goal	Actions
Maintain a positive school culture	1,2,3,5	School implements an environment where ākonga, kaiako and whānau belong	<ul style="list-style-type: none"> • Open Days • Target attendance and engagement 	<ul style="list-style-type: none"> • Invited to cultural workshops • Invited to weekly assemblies • All teachers at bus and walking lines at end of day to talk with whanau • Strong PTA activities that involve community • Passion Projects
Celebrate our cultural diversity	1,2,3,4,5	Students will develop an awareness and appreciation of theirs and others cultures in a positive environment	<ul style="list-style-type: none"> • Cultures focus • Cultural Festival 	<ul style="list-style-type: none"> • Local curriculum topics • Cultural Festival at end of term 3 • Languages on Friday • Welcome in different languages • Localised Curriculum Document
Increase attendance and engagement	1,2,3,4,5,6,7	Developing and fostering a positive partnership between students, staff,	<ul style="list-style-type: none"> • Student agency in developing localised curriculum 	<ul style="list-style-type: none"> • Our target of 75% attending 90% is coming along Currently 60% at 90% with 84% attendance overall • Student agency in developing localised curriculum

		whanau and the community to ensure that students are present, participating and progressing	studies and activities. <ul style="list-style-type: none"> • Activity days 	studies and activities. <ul style="list-style-type: none"> • Passion projects • Activity days for parents and students • Curriculum evening to inform on how we measure progress
Provide targeted, monitored programmes	2,3,6,7	Identify, develop and implement systems and processes that support accelerated learning	<ul style="list-style-type: none"> • Staff meetings to discuss target students needs and programmes • Teacher Aides to work with target students • RTLB referrals • LSC working as SENCO • Teachers and Teacher Aides 	<ul style="list-style-type: none"> • Staff meetings to discuss target students needs and programmes • Target teacher- CAPs held terms 1, 2, 3 & 4 with parents, CAPs for term 2 have populated and parent interviews held in term 3 • Teacher aides to work with target students • RTLB referrals • LSC working as SENCO • Teachers and Teacher aides
Developing a stronger sense of each individuals identity in meaningful and culturally appropriate ways	1,2,3,4,5,6,7	Students know who they are and build confidence ready to take on opportunities	<ul style="list-style-type: none"> • Term 4 - Cultures focus for Local Curriculum studies • Term 3 - Our Place focus for Local Curriculum studies 	<ul style="list-style-type: none"> • Karakia 4 times a day (Karakia timatanga, Karakia kai, Karakia whakamutunga). • Opportunities to practice and present mihi and whakapapa • Culture of 'our children, not my class'- Children are accepting of others and their quirks and differences.

Sustainable Partnerships Achieved by:	NELP	Engaging Phase 2	Ways to achieve this goal	Actions
Strengthen collaborative partnerships between school, whanau/family, iwi, and the wider community	2,3	Provide multiple opportunities for parents /whanau and the wider community to feel welcome, involved and engaged at Lake Rerewhakaaitu school	<ul style="list-style-type: none"> • Holding open days • Working with local iwi and clubs • Pet Day • PTA organised events 	<ul style="list-style-type: none"> • Holding open days, working bees, matariki shared breakfast with the community invited and attending. • Working with local iwi and clubs • PTA organised events inviting the community held
Implement a localised curriculum through strengthening whanau engagement in learning and goal setting	1, 2, 3	Review Local curriculum document	<ul style="list-style-type: none"> • See curriculum report • See Schoolwide Curriculum Document 	<ul style="list-style-type: none"> • Staff collaboratively planning topic studies and activities based on the LRS local curriculum • Schoolwide Curriculum Document updates • Govt Structured literacy and Numeracy training and decisions
Strengthen iwi connections through the iwi education plan	1,2,3,4, 5	Building on strong links and relationship with Ngati Rangitahi	<ul style="list-style-type: none"> • develop relationships with local hapu: school lunches, environmental projects 	<ul style="list-style-type: none"> • Continuing to develop relationships with local hapu: school lunches, environmental projects • Possum trapping and tree planting in partnership with DoC and Onuku
Shared responsibility and reciprocal process between school	1,3,6	Agencies used based on relevant assessment of student needs	<ul style="list-style-type: none"> • use outside agencies through the LSC and RTLB 	<ul style="list-style-type: none"> • continuing to use outside agencies through the LSC and RTLB services to support students and teachers • Pest control in the gully in partnership with Onuku, DOC and LRS students

and other agencies and organisations			<p>services to support students and teachers</p> <ul style="list-style-type: none"> • Pest control in Gully in partnership with Onuku&ltampgt; DOC and LRS students 	
Continue to network with Te Kahui ako o Reporoa and other schools in the Rotorua / Murupara areas.	2, 6	Build professional relationships and resources across school	<ul style="list-style-type: none"> • Attending KA meetings and keeping up with relevant documents • Teacher only days • PLD- Assessment for Learning 	<ul style="list-style-type: none"> • Attending KA meetings and keeping up with relevant documents • Teacher only days • PLD- Assessment for Learning • Attend and organise cluster events

NELPs

OBJECTIVE 1: LEARNERS AT THE CENTRE		In LRS we:	Actions
Priority 1:	Ensure places of learning are safe, inclusive and free from racism, discrimination and bullying	<ul style="list-style-type: none"> Students develop life long learning skills. Developing collaborative teaching /learning practices Presenting students with a variety of opportunities to develop a thirst for learning, a curiosity and passion about the world around them, Maintain a positive school culture. Celebrate our cultural diversity. Developing a stronger sense of each individuals identity in meaningful and culturally appropriate ways Implement a localised curriculum through strengthening whanau engagement in learning and goal setting. Strengthen iwi connections through the iwi education plan. Shared responsibility and reciprocal process between school and other agencies and organisations. 	<p>The playground has been completely reworked. This was fully funded by the PTA</p> <p>All scheduled policy reviews have taken place</p> <p>RTLB services used to source funding for targeted children</p> <p>Local curriculum topics</p> <p>Term 1 How did our roads get their names?</p> <ul style="list-style-type: none"> WW2, training camp of American soldiers <p>Why are road names significant?</p> <p>How important are roads to our everyday lives?</p> <p>Term 2 Different cultures celebrate different things and the same things but in different ways.</p> <ul style="list-style-type: none"> How do cultural beliefs influence thinking about other cultural celebrations? Why do different cultures celebrate different things? <p>Term 3 It's ok to make mistakes!</p> <p>Perseverance and Resilience</p> <ul style="list-style-type: none"> How do I become a lifelong learner? How do I give new things a go? How do I overcome the fear of failure? <p>Term 4 Our past, our present, our future</p> <ul style="list-style-type: none"> Humans are responsible for technology evolution and how we use it.

			<ul style="list-style-type: none"> - How has technology changed our lives? - What is the impact of technology on our lives? <p>How has it made life better or worse</p> <p>Blue books being used for Learning goals and success criteria.</p> <p>Life Education Trust visit</p> <p>Tuakana Teina style teaching taking place in local curriculum studies.</p> <p>Practiced week 1-6 for the Cultural Festival held in Reporoa. Students using school song and school Haka-links to Ngati Rangitihi</p> <p>Fire drill 28th Feb</p> <p>Earthquake drill 08 May</p> <p>Fire wise and Dan the fireman 10-12 Sept.</p> <p>Fire drills practiced</p>
Priority 2:	Have high aspirations for every learner/ākonga , and support these by partnering with their whānau and communities to design and deliver education that responds to	<ul style="list-style-type: none"> • Develop student voice and agency • Developing collaborative teaching /learning practices • Enhance future focussed learning through the use of digital technologies. • Presenting students with a variety of opportunities to develop a thirst for learning, a curiosity and passion about the world around them, • Maintain a positive school culture. • Celebrate our cultural diversity. 	<p>CAPs have been carried out for all of our Target children and programmes are in place to support the students and their whanau. These were reviewed early term 2.</p> <p>See term 2 assessment data report</p> <p>Local curriculum document</p> <p>Attend all Kahui Ako(KA) and cluster principal meetings</p> <p>KA teacher only days</p> <p>Participate in KA Professional Development</p> <p>Children attend Reporoa cluster events</p> <p>Curriculum programmes acknowledge Te Tiriti o Waitangi</p> <p>Staff have developed new Numeracy Achievement Progress and Literacy Achievement progress booklets based on the curriculum that will be implemented in 2025. All teaching and learning will follow these documents.</p>

	<p>their needs, and sustains their identities, languages and cultures</p>	<ul style="list-style-type: none"> • Provide targeted, monitored programmes. • Developing a stronger sense of each individuals identity in meaningful and culturally appropriate ways • Strengthen collaborative partnerships between school, whanau/family, Iwi, and the wider community • Implement a localised curriculum through strengthening whanau engagement in learning and goal setting. • Strengthen iwi connections through the iwi education plan. • Continue to network with Te Kahui ako o Reporoa and other schools in the Rotorua / Murupara areas. 	<p>PD for maths secured through Kahui Ako for Numeracy.</p>
OBJECTIVE 2: BARRIER-FREE ACCESS		In LRS we:	Actions
Priority 3:	<p>Reduce barriers to education for all, including for Māori and Pacific learners/ākong a, disabled learners/ākong a and those with learning</p>	<ul style="list-style-type: none"> • Develop student voice and agency • Developing collaborative teaching /learning practices • Presenting students with a variety of opportunities to develop a thirst for learning, a curiosity and passion about the world around them, 	<p>Our target of 75% at 90% attendance is coming along (long way to go yet) but we are currently on 59% .</p> <p>The current attendance rate is 87.2% with 6.7% Justified, 6.0% unjustified absences.</p> <p>See Term 1 and 2 target reports</p> <p>See local curriculum planning</p> <p>School fun run, Try-Athlon,</p> <p>Target 1:</p> <p>Students Accelerated learning:</p>

	support needs	<ul style="list-style-type: none"> • Maintain a positive school culture. • Celebrate our cultural diversity. • Increase attendance and engagement. • Provide targeted, monitored programmes. • Developing a stronger sense of each individuals identity in meaningful and culturally appropriate ways • Strengthen collaborative partnerships between school, whanau/family, Iwi, and the wider community • Implement a localised curriculum through strengthening whanau engagement in learning and goal setting. • Strengthen iwi connections through the iwi education plan. • Shared responsibility and reciprocal process between school and other agencies and organisations. 	See data report
Priority 4:	Ensure every learner/ākonga gains sound foundation skills, including language, literacy and numeracy	<ul style="list-style-type: none"> • Develop student voice and agency • Developing collaborative teaching /learning practices • Presenting students with a variety of opportunities to develop a thirst for learning, a curiosity and 	<p>Ms Arnott is making good progress with our children in the target group (Funding being sought from a range of outside agencies to support students: ORRs, RTLb, Speech therapist, hearing teachers.</p> <p>TODs- planning collaboratively schoolwide topics</p> <p>Staff meetings- Monday: what's on top support for teachers. Wednesday- focus on school wide needs and PLD</p>

		<p>passion about the world around them,</p> <ul style="list-style-type: none"> • Celebrate our cultural diversity. • Increase attendance and engagement. • Developing a stronger sense of each individuals identity in meaningful and culturally appropriate ways • Strengthen iwi connections through the iwi education plan. 	<p>Local curriculum planning As above Cultural Festival participation.</p>
OBJECTIVE 3: QUALITY TEACHING AND LEADERSHIP		In LRS we:	Actions
Priority 5:	<p>Meaningfully incorporate te reo Māori and tikanga Māori into the everyday life of the place of learning</p>	<ul style="list-style-type: none"> • Develop student voice and agency • Presenting students with a variety of opportunities to develop a thirst for learning, a curiosity and passion about the world around them, • Maintain a positive school culture. • Celebrate our cultural diversity. • Increase attendance and engagement. • Developing a stronger sense of each individuals identity in meaningful and culturally appropriate ways 	<p>We have continued with our topic studies as well as having Whaea Adelaide taking te reo me nga tikanga Māori sessions on Friday mornings. Local Curriculum topics: Terms 1-4 As above</p>

		<ul style="list-style-type: none"> Strengthen iwi connections through the iwi education plan. 	
Priority 6:	Develop staff to strengthen teaching, leadership and learner support capability across the education workforce	<ul style="list-style-type: none"> Develop student voice and agency Presenting students with a variety of opportunities to develop a thirst for learning, a curiosity and passion about the world around them, Increase attendance and engagement. Provide targeted, monitored programmes. Developing a stronger sense of each individuals identity in meaningful and culturally appropriate ways Shared responsibility and reciprocal process between school and other agencies and organisations. Continue to network with Te Kahui ako o Reporoa and other schools in the Rotorua / Murupara areas. 	<p>Kahui Ako PD in curriculum refresh is continuing throughout the year.</p> <p>We are now holding staff meetings on Mondays for general school processes and practice and another staff meeting on Wednesdays to discuss our target children and how we can support them and ourselves to see them make accelerated progress.</p> <p>NZ Curriculum refresh PLD as above</p>
OBJECTIVE 4: FUTURE OF LEARNING AND WORK		In LRS we:	Actions
Priority 7:	Collaborate with industries and employers to ensure	<ul style="list-style-type: none"> Students develop life long learning skills. Develop student voice and 	Continuing to work with DOC and Ngati Rangitahi on the pest eradication programme.

	<p>learners/ ākonga have the skills, knowledge and pathways to succeed in work</p>	<p>agency</p> <ul style="list-style-type: none"> • Enhance future focussed learning through the use of digital technologies. • Presenting students with a variety of opportunities to develop a thirst for learning, a curiosity and passion about the world around them, • Increase attendance and engagement. • Provide targeted, monitored programmes. • Developing a stronger sense of each individuals identity in meaningful and culturally appropriate ways 	
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Priority Learners

Students who have been identified as achieving more than one year below expected curriculum level.

Targets 2024

Target 1

All priority learners who are achieving more than one year below expected curriculum levels at the start of the year will demonstrate accelerated progress by the end of 2024

Approached to Accelerating Learning at LRS

Approach	Evaluation
Identify Priority Learners and their specific learning needs	
Individualise teaching and learning plans are developed for each priority learner	
Students progress is monitored and tracked at regular and ongoing intervals throughout the year	
Schoolwide protocols are developed, reflecting expected practice for teaching and learning in reading, writing and maths	
Teaching and learning is underpinned growth mindset practices	
Teacher professional development to ensure learner agency is	

develop and implemented consistently across the school	
Students receive specific, frequent and positive feedback	
Teacher inquire into their own practice and share their learning	
Parents/whanau/caregivers are informed and reported to regularly about their child's progress and achievement	
Parents/whanau/caregivers engage in supporting their child's learning at home	
External support (eg; RTLB, MOE, LSC) is accessed and utilised as required	
Leadership team to monitor progress of learners schoolwide: providing support, professional learning and ongoing mentoring of teachers as necessary	
Board decisions focus on improving students outcomes and monitoring progress towards achieving the strategic goals of the school	

Target 2

To improve attendance and engagement to 75% of students attending 90% or higher..

Approach to Engagement and Attendance

Approach	Evaluation
Identify students who have less than 95% attendance	
Focus in LRS aims Responsive culture	
Liaise with MOE, LSC, RTLB and truancy officer. https://assets.education.govt.nz/public/Education-and-Training-Act-2020/AttendanceMatters-updated-legislation.pdf	
Strengthen collaborative partnerships between school, whanau/family, iwi, and the wider community	
PLD with Te Kahui ako o Reporoa in attendance and engagement	
Presenting students with a variety of opportunities to develop a thirst for learning, a curiosity and passion about the world around them	
Multiple ways of engaging whanau/family, iwi, and the wider community in school activities	

Analysis of Variance

Priority Learners

Students who have been identified as achieving more than one year below expected curriculum level.

Targets 2024

Target 1

All priority learners who are achieving more than one year below expected curriculum levels at the start of the year will demonstrate accelerated progress by the end of 2024

Maths				
	B	At	Above	Total At/Ab
WS	21	43	36	79
Boys	42	38	19	57
Girls	23	48	29	77
Maori	29	35	36	71
Year				
1	0	100	0	100
2	0	55	45	100
3	0	33	66	100
4	50	10	40	50
5	16	67	17	84
6	28	43	29	72
7	0	0	100	100
8	50	50	0	50

Reading				
	B	At	Above	Total At/Ab
WS	21	34	45	79
Boys	15	38	46	84
Girls	28	24	48	72
Maori	11	41	47	88
Year				
1	0	67	33	100
2	33	22	45	67
3	11	33	56	89
4	30	40	30	70
5	16	33	51	84
6	28	15	57	72
7	0	0	100	100
8	0	50	50	100

Writing				
	B	At	Above	Total At/Ab
WS	27	50	23	73
Boys	33	50	17	67
Girls	20	50	30	80
Maori	35	47	18	65
Year				
1		33	67	100
2	11	67	22	89
3	11	55	34	89
4	57	29	14	43
5	60	40	0	40
6	28	29	43	72
7			100	100
8		100		100

Maths %	Progress		
	LP	P	AP
Whole school	6	33	61
Boys	3	31	65
Girls	8	35	57
Maori	5	26	69

Reading %	Progress		
	LP	P	AP
Whole school	4	39	57
Boys	4	44	52
Girls	4	33	62
Maori	6	25	69

Writing %	Progress		
	LP	P	AP
Whole school	12	41	47
Boys	8	44	48
Girls	17	39	43
Maori	5	61	34

Curriculum area progress "at or accelerated progress"

Curriculum Area	Whole school	Boys	Girls	Maori
Maths	94	96	92	94
Writing	88	92	82	95
Reading	96	96	95	94

We have had 15 students that are in our target group over 2024

Child	Reading	CURRIC	Writing	CURRIC	Maths	CURRIC	ATTEND %	MISSED approx
S1	18.4	@	X		X		93.22	4 WEEKS
S2	12	<1	X		X		90.56	4 WEEKS
S3	18.4	@	X		X		91.15	4 WEEKS
S4	18.4	1YR	16.2	@	13.2	<1	92.33	4 WEEKS
S5	23.4	@	13	@	13	@	93.81	4 WEEKS
S6	31.2	@	12	@	7.8	<1	97.64	2 WEEKS
S7	15.6	1YR	12	@	x		90.6	4 WEEKS
S8	15.6	@	5.2	<1	x		79.35	8 WEEKS
S9	13	<1	12	1	x		83.78	8 WEEKS
S10	26	@	12	<1	x		78.47	8 WEEKS
S11*	NRD	-	NRD	-	NRD	-	45.43	6.5 MONTHS
S12	15.6	@	15.6	@	x		83.4	8 WEEKS
S13	28.6	WELL ABOVE	13	Well Above	x		91.74	<u>4WEEKS</u>
S14*	15.1	>1	12	>1	x		50.4	6 MONTHS
S15*	26	>1	15.6	>1	12	>1	54.28	6 MONTHS
	13 made acc Pro				7 Now at CL			
	1 Pro				4 1 year or less			
	1 no reliable data				2 more than 1 year			
	1 well above							

Absenteeism

4 x 10 week terms = 40 weeks per year

% Present	Weeks Present	Weeks Absent	In their school Life	Years of school missed
90	36 weeks	4 weeks	48 weeks	1.2 years
80	32 weeks	8 weeks	96 weeks	2.4 years
70	28 weeks	12 weeks	144 weeks	3.6 years
60	24 weeks	16 weeks	192 weeks	4.8 years
50	20 weeks	20 weeks	240 weeks	6 years

Evaluation of Target Student Programme

Introduction

In 2023 we introduced a specialist target teacher to support students with identified needs in Numeracy and literacy. This programme has continued into 2024.

Accelerated Progress for the whole school

Through professional learning discussions staff are asking ourselves two questions; can I do this? and what's in it for me? The change to practice and using the booklets has been a learning process and we have had long discussions on how we sell the new practices to ourselves and how we sell it to the children.

We have been working in 'The Pit' and our new knowledge and understanding is starting to take shape.

Introduction of the progression booklets, the staff didn't believe in them at first as they saw this as an increase to their workload rather than something that could help decrease it. With time, changes in staff and seeing how the books are not just one tool but planning, self-assessment, reporting, goal setting, peer assessment, next steps and seeing the big picture and pathways for students we can now believe and buy into the progression booklets and use them effectively as a staff.

We are now implementing the new learning by:

- **Planning:** Our Progression books make our plan easier to do, as we have clear objectives, plans, assessments and success criteria that we are looking for.
- **Self Assessment:** It tells students the exact path on what they need to do in order to achieve a level/move on. They can take the learning into their own hands and question what objectives/learning they are achieving.
- **Reporting:** By tracking students' progress and achievements in these booklets, they become a reporting tool for parents, staff, boards and support services.
- **Goal Setting:** Students don't have to think of a new goal every single time, they have a place they can go to reflect and think of their next steps.

How do we deliver it?

Monday to Thursday are core learning days and Friday is blue book day - assessment of the week, informs planning for the next week.

- Students and Teacher conferencing
- Students self- review
- Students can peer review - *'I think I'm here, but someone else may think differently/Group time'*
- Teacher and student reflection - *What worked/What didn't go so well this week*
- Incentives - *When I make progress I can show the principal/other teachers*
- Planning tools - Are kids moving?
- Assessment tools
- Indication of accelerating progress
- Learning conversations - Touching base with parents and kids
- Indication of success criteria - Shows students what they can do to achieve their WALTs. Evidence in books, discussions and work on the walls.
- Indication of gaps - What do I need to go back and cover?
- Relievers - Gives a fast indication of where students are at.

How do we know our children are achieving?

Highlighting side by side with students when they have achieved a WALT/Success Criteria. Explaining the process of what achievement looks like in the books and what the books actually mean. If students are highlighting alongside the curriculum.

Students have made accelerated progress ranging from 24 months in a year to 8 months in a term.

Approached to Accelerating Learning at LRS

Approach	Evaluation
Identify Priority Learners and their specific learning needs	Using ongoing data from progression booklet, in class formative assessments, LSC, RTLB and target teacher CAPs data we are continuing to track and identify students who require assistance in numeracy and literacy.
Individualise teaching and learning plans are developed for each priority learner	<ul style="list-style-type: none"> - Specialised target teacher 0.6 Monday to Friday working: <ul style="list-style-type: none"> - 1 Hour- reading x 4 groups - 1 Hour- writing x 4 groups - 1 Hour- Numeracy x 4 groups - Collaborative Action plans were developed with all students and interviews with parents/whanau were held early term 1.(1: see below) - Classroom teacher and target teacher working collaboratively to develop programmes that support the students accelerated learning - RTLB/RTLit assisting with funding for teacher aides for specific programmes- Bricks, Yolanda Soryl, BSLA - Hearing specialist supporting 4 children - Use of progression booklets
Students progress is monitored and tracked at regular and ongoing intervals throughout the year	Students are constantly monitored through the target teacher and classroom teacher discussions and target staff meetings. The LSC is involved throughout the process and populates the Kahui Ako special needs register
Schoolwide protocols are developed, reflecting expected practice for teaching and learning in reading, writing and math	<ul style="list-style-type: none"> - PLD in Assessment for Learning is ongoing in 2024 - 'Schoolwide Document' Teacher only days in January to discuss literacy and numeracy policy, procedure and programmes

Teaching and learning is underpinned growth mindset practices	<ul style="list-style-type: none"> - Together We Grow - Focus on planning for growth and developing a positive can do attitude in students - Setting realistic, achievable goals that supports students to develop a positive attitude towards learning
Teacher professional development to ensure learner agency is develop and implemented consistently across the school	<ul style="list-style-type: none"> - Individualised programmes for all students in small groups that focus on positive progress and feedback/feedforward. - Students focus on goals
Students receive specific, frequent and positive feedback	Individualised programmes for all students in small groups that focus on positive progress and feedback/feedforward.
Teacher inquire into their own practice and share their learning	<ul style="list-style-type: none"> - PLD in Assessment for Learning is ongoing in 2024 - 'Schoolwide Document' Teacher only days in January to discuss Literacy and numeracy policy, procedure and programmes - Teacher professional Growth cycle - BSLA course - teacher aides - Understanding of the use of the blue book
Parents/whanau/caregivers are informed and reported to regularly about their child's progress and achievement	Through CAPs and informal interviews and discussions Interviews to be held in Term 1,2,3,4
Parents/whanau/caregivers engage in supporting their child's learning at home	<ul style="list-style-type: none"> - CAPs discussion support parents and how they can help at home - Helpful information in newsletters about how to help at home - Using Seesaw for link to home
External support (eg; RTLB, MOE, LSC) is accessed and utilised as required	<ul style="list-style-type: none"> - Currently LSC is available Wednesdays to have interviews and discussion with teachers from 8-9am and

	<p>3-4 pm. 9-3 working in school</p> <ul style="list-style-type: none"> - LSC also Investigates programmes and PLD that can assist teachers and students with targets, PLD or programmes. - LSC and RTLB assistance and discussions help with documentation for support - RTLB meetings every three weeks with principal to discuss students that are registered with RTLB service. - RTLIT assisting with the BSLA - Kotui Ako Online learning
Leadership team to monitor progress of learners schoolwide: providing support, professional learning and ongoing mentoring of teachers as necessary	<ul style="list-style-type: none"> - Staff meetings that focus on target students and support for teachers to unload and seek support for barriers to learning - Currently LSC is available Wednesdays to have interviews and discussion with teachers from 8-9am and 3-4 pm. - LSC also Investigates programmes and PLD that can assist teachers and students with targets. - RTLB meetings every three weeks to discuss students that are registered with RTLB service and assist with filling out forms for assistance - RTLIT assisting with BSLA - Education Evaluation PLD with Assessment for learning
Board decisions focus on improving students outcomes and monitoring progress towards achieving the strategic goals of the school	Through Board meetings focus on Charter, strategic plan, policy and budget to support schoolwide accelerated learning

Collaborative Action Plans

CAPs have been carried out for all of our Target children and programmes are in place to support the students and their whanau. These will be reviewed early Week 2 Term 2.

Name:	D.O.B.:	Year level:	Age:
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Present at Collaborative Learning Conference:	Review date:
Current strengths/interests.	Previous Learning Supports in Place:
Current Learning Supports in Place:	Evaluation of supports

PASTORAL NOTES	ATTENDANCE NOTES

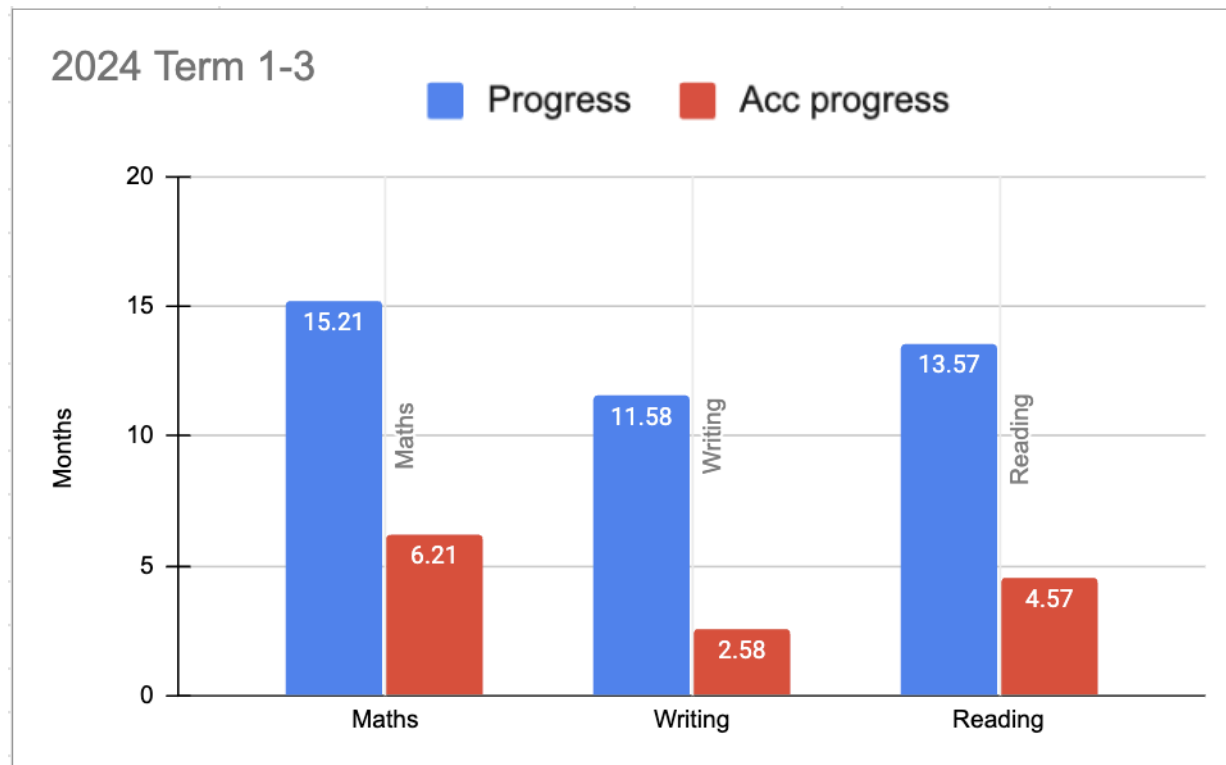
Focus areas:

Current skills (What is already known?)	Goals (What is to be learned?)	Methods and resources (How will it be taught?)	Responsibility (Who is the lead person?)	Evaluation/Next steps
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Evaluation:				

Evaluation of Target Teacher Programme

Progress in months 2024



What has contributed to target students accelerated progress:

We believe that:

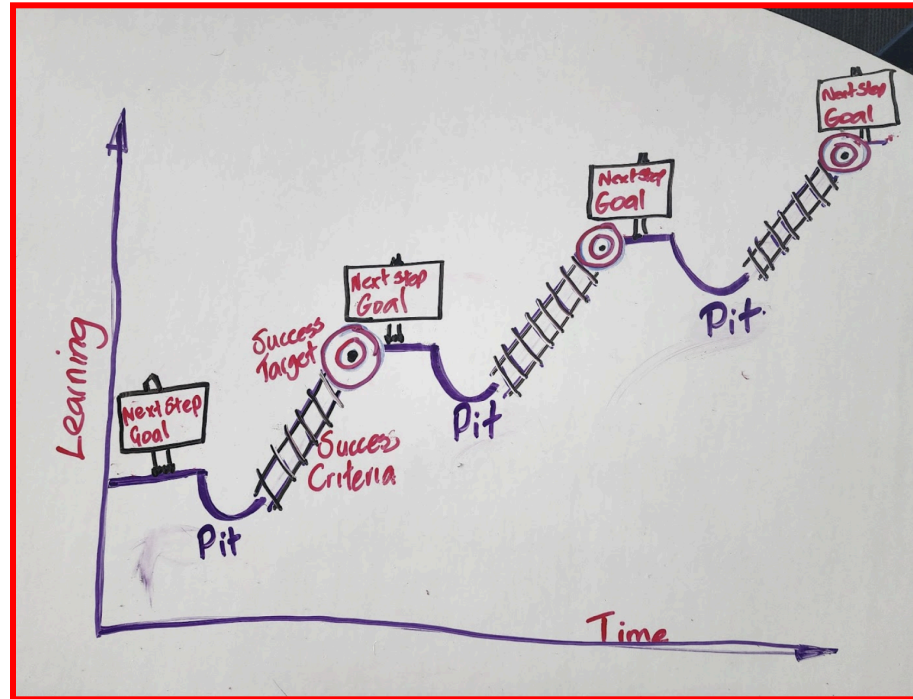
- The appointment of a specialist teacher to target our students needs and to work with the teachers, LSC and RTLB.
- The goals set in CAPs meeting- not all are academic as some students require assistance with physical and emotional barriers to learning.
- Where ever possible we have sort assistance from outside agencies
- The students take responsibility for their own learning and see themselves as learners.
- Targeted programmes have had a positive effect on student learning.
- Link to our blue books and having individual/personalised targets for each child.
- Regular reflection and discussion times at staff meetings
- Use of the learning ladder

Barriers to the learning:

- Pastoral - with students having issues that are not school related and these affect their mental and emotional state.
- Attendance of some target students is still a concern.
 - Factors that contribute to absenteeism include:
 - Poverty
 - Poverty leading to housing problems that cause health problems within the students.
 - Drugs, alcohol and violence in the home.
 - Parents and whanau attitude towards the importance of school.
 - 'COVID effect 'on not being at school and now readily taking time off school regularly. Parents don't see school as 'everyday matters'. Reasons include: Teacher only days etc
 - Mistrust of the government and Tiriti obligations

Where to next

Continue with the programme as it stands and continue to work with whanau and parents to support students at school. We are also working closely with parents and whanau on attendance.



Extension writing

Introduction

Kōtui Ako VLN is a collaborative network of Primary and Secondary schools and kura serving Years 0 – 13, who work together to improve access to educational opportunities for their learners, via the online environment.

Online classes take place in real time once a week through Zoom web conferencing. Students then spend another 30 minutes per week working on independent activities. This time is flexibly scheduled in school and supported by resources in Google Classroom or Seesaw.

Learning online with Kōtui Ako VLN is a partnership with participating schools; between school principals, classroom teachers, online teachers, school learning support people and whānau. We all have a part to play to ensure our learners are well supported.

These protocols outline our shared commitment to our learners and the terms and conditions for schools joining Kōtui Ako VLN primary programmes. They are important to ensure that online classes run smoothly, students are well supported in their learning, and that collaborations between schools are effective and equitable.

Creative Writing

Kōtui Ako VLN Primary - December 5, 2023

Kura are asked to go through an identification process for students wanting to apply for our gifted and talented programmes. Spaces in these programmes are limited and allocated based on suitability.

Read and respond to poems, prose and short stories to improve your own personal creative writing.

Students will learn about a variety of creative writing styles and techniques with time to share their thoughts, questions and their writing.

Choice: students can choose a variety of ways they can present their writing and choice of topic to write about along with what style of creative writing or poetry they wish to use.

Time for Reflection: students will be given time to talk about their learning during the half hour online meeting time.

Opportunities for Innovation: students will use creative writing & poems as models to innovate on and develop their own personal style.

Evaluation

Kōtui Ako - Creative Writing Class 2024

5 students from years 6-8 participate in the Kōtui Ako Creative Writing class. The main reasoning behind enrolling them was to grow their knowledge and own style of creative writing . Having a composite class from years 4-8 can be tricky to make sure writing extension is happening for those quality writers who need it.

This class gave students the opportunity to:

1. Gain skills and knowledge around the language feature types we use in creative writing.
2. Learn how to use and interact with digital platforms such as google classroom and zoom.
3. Have in-depth conversations around their writing with students of the same age and academic learning levels.
4. All students who participated in the class made accelerated progress in their writing achievement once starting the class.
5. Could contact and work with e-teacher through email anytime.
6. Learn the structure of certain poem types and styles.
7. Find and grow their own writing style.
8. Gain a deeper understanding of what exactly creative writing is.
9. Work with another teacher who has a different teaching style to their daily in-class teacher.
10. Stay focused on a particular subject and really go in-depth in both structure and language.

Teacher perspective positives:

1. Open-ended and continuous communication from the e-teacher around student progress within the class and any behavioural issues were worked through together.
2. Clearly written reports provided by the e-Teacher that showed the learning objectives achieved by each student, these could be used to inform parents of exactly what students achieved in the class.
3. Open in-depth discussions with students about their learning after sessions where they felt they were the expert.
4. Noticing the growth in students questioning and reasoning skills around the different types of language features.

5. Confident students who were excited and passionate about sharing their learning with the rest of our class, and the wider school.
6. Motivated students who just couldn't wait for writing time, both online and in class.
7. Organised students who would be ready and waiting for their online class to start.
8. Students coming in and completing homework tasks before school through their own personal drive to achieve.

Teacher Reflection

As a teacher in a rural school where our numbers are low, especially in our senior class, the opportunity that this paper provided my students was invaluable! Both academically, but also socially. As a teacher, talking with the e-Teachers and looking at their planning and the way they scaffold their lessons was valuable to growing my own understanding of different ways we could engage and inspire students to achieve in creative writing.

Child	Yr	Gender	Ethnic 1	Ag	Schonell Spelling	Progress in Term 3	OTJ/ BB	Accade mic	Progress In Term 4
C1	Y6	Female	NZ European	10yr 0mth	10.11yrs - AB	6 months	3P-e	Above	8 months
C2	Y6	Female	NZ European	10yr 0mth	10yrs - AT	3 months	3A-b	Above	6 months
C3	Y7	Male	NZ European	10yr 6mth	13.1yrs - AB	3 months	4P-e	Above	6 months
C4	Y8	Male	NZ Maori	12yr 3mth	10.5yrs	3 months	4Pb	At	6 months
C5	Y8	Male	NZ European	12yr 2mth	11.5yrs - B	3 months	4B-m	Below	3 months

Target 2

Our target of 75% at 90% attendance is coming along (long way to go yet) but we are currently on 59%.
The current attendance rate is 87.2% with 6.7% Justified, and 6.0% unjustified absences.

Attendance by year level shows the year 3-4 are of concern and the year 5-6 are our most chronic absenteeism. Our year 5 and 6 children were our year 1 and 2 students when COVID 19 struck. These children were introduced to school in a time of pandemic and a stay at home if you're sick mentality.

Year Level	Attendance %	Year started school
1	91	2024
2	91	2023
3	89	2022
4	89	2021
5	79.4	2020
6	76.8	2019
7	90	2018
8	95.5	2017

When analyzing the attendance data and talking with parents. Caregivers, whanau and support agencies, many factors have presented themselves as reasons for absenteeism.

These include:

- Genuine sickness
- Family priorities: Tangi etc., going to town
- There is an intergenerational mistrust of the government from some māori families. This is based on the mistreatment of Maori by the govt since Te Tiriti o Waitangi was signed.
- Over the last three-five years we have told parents to keep their children home if they have any signs or symptoms of cold or flu, we had been encouraging them to keep the children home.
- Since covid it has become the norm to have days off.
- Farming families have a set window of time to take holidays and this is the only time they can take them.

An international study has found similar results:

- 1 Covid has caused a seismic shift in parental attitudes to school attendance that is going to take a monumental, multi-service effort to change.
- 2 It is no longer the case that every day matters – at least from the perspective of parents.
- 3 There has been a fundamental breakdown in the relationship between schools and parents across the socioeconomic spectrum.
- 4 Attendance currently has an Other People's Children (OPC) challenge.
- 5 The mental health crisis in young people is a huge, compounding issue around attendance.
- 6 Term-time holidays are now entirely socially acceptable across all socioeconomic groups.
- 7 The cost-of-living crisis is driving more families into poverty, and this is an underlying driver of poor attendance in families from lower and no-income groups.
- 8 Despite popular political and media perception, the increase in parents working from home is not driving the attendance crisis.
- 9 School level attendance systems feel increasingly draconian to families, and yet they are not sufficiently robust or accurate. This undermines the relationship between school and families.
- 10 Sanctions are seen as both irrelevant and antagonistic across all parent groups.

Source: <https://www.publicfirst.co.uk/wp-content/uploads/2023/09/ATTENDANCE-REPORT-V02>

Approach to Engagement and Attendance

Approach	Evaluation
Identify students who have less than 95% attendance	through eTap
Focus in LRS aims Responsive culture	<ol style="list-style-type: none"> 1. Maintain a positive school culture 2. Celebrate our cultural diversity 3. Increase attendance and engagement 4. Provide targeted, monitored programmes: See above 5. Developing a stronger sense of each individual's identity in meaningful and culturally appropriate ways. Term Topic: Ko Wai Au
Liaise with MOE, LSC, RTLB and truancy officer. https://assets.education.govt.nz/public/Education-and-Training-Act-2020/AttendanceMatters-updated-legislation.pdf	As above
Strengthen collaborative partnerships between school, whanau/family, iwi, and the wider community	<ul style="list-style-type: none"> - We have been able to have open days and events that encourage our community to come along to school: <ul style="list-style-type: none"> - School Trips - Cross Country - Cluster cross country - Hillary outdoors - WeetBix fun run (Sports BOP) - BOP Cross Country Swimming sports - Cluster sports events

	<ul style="list-style-type: none"> - Reports in the newsletter about the importance of attendance and our current attendance rates
PLD with Te Kahui ako o Reporoa in attendance and engagement	<ul style="list-style-type: none"> - KA brainstorming A&E - A&E discussion focus at principal meetings
Presenting students with a variety of opportunities to develop a thirst for learning, a curiosity and passion about the world around them	LRS Localised curriculum
Multiple ways of engaging whanau/family, iwi, and the wider community in school activities	<ul style="list-style-type: none"> • Alternative education options • Staff training - Whānau Ora • Re-define success • Explore trauma informed education • Involve staff in order for the programme to be sustainable • Literacy and Numeracy • Connect to Marae • Iwi aspirations? • Collaborative learning blended between schools • Reporoa Kahui Ako • Accessing financial support • Whānau understanding of school programmes, • Relationships between school and whānauCommunication clarity around attendance • Relationships with the teachers at school • Parenting responsibilities around attendance • Truancy officer access in a timely manner • Bullying at school • Wellbeing • Passion Projects

	<ul style="list-style-type: none"> • School excursions • Student leaders • Principal meetings <ul style="list-style-type: none"> ○ Kahui Ako ○ Rotorua Principals' Assn • Review curriculum refresh Exploring Tāhurangi. <p>Local Curriculum Planning Years 2021 -2024</p>
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Evaluation of Target 2

We are very happy with the results so far this year and have made significant improvements. Reports in the newsletter about the importance of attendance and our current attendance rates keeps the target in the minds of our community.

Where to next:

Target 2025

Next year will be looking at having 75% attendance 90% or above

Statement of Compliance with Employment Policy

Outcome statement

The obligations and responsibilities of being a good employer are met.

Scoping

The board recognises its responsibilities and accountabilities to its employees are achieved through its chief executive.

Delegations

The board delegates responsibility to the principal on all matters relating to the management of staff in the expectation that they will be managed in a sound, fair and respectful manner in accordance with the current terms of employment documents and identified good practice.

Expectations and limitations		
Task	Achieved Policy reviewed May 2023 Next review May 2025	Action
● all employment-related legislative requirements are applied	✓	
● all employees' understand their rights to personal dignity and safety and ensure that matters are resolved in an appropriate and fair manner	✓	
● a smoke-free/vape free environment is provided	✓	

<ul style="list-style-type: none"> ● employment records are maintained and all employees have written employment agreements 	✓	
<ul style="list-style-type: none"> ● management pay units for appropriate positions are allocated in a fair, transparent manner 	✓	
<p>employee leave is effectively managed and reported so that:</p> <ul style="list-style-type: none"> ○ the risk of financial liability is minimised, operational needs are met and the needs of individual staff are considered ○ board approval is sought for any requests for discretionary staff leave with pay ○ board approval is sought for any requests for discretionary staff leave without pay of longer than 4 days ○ board approval is sought for any requests for staff travelling overseas on school business ○ the board is advised of any staff absences longer than 5 school days 	<p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p>	

<ul style="list-style-type: none"> ● effective and robust performance management systems are in place for all staff that include performance management reviews, attestations for salary increases and staff professional development 		
<ul style="list-style-type: none"> ● a suitable professional development programme, which takes into consideration the requirements of the strategic and annual plans, is provided as part of each employee's performance agreement 		
<ul style="list-style-type: none"> ● the requirements of the Health and Safety at Work Act 2015 are met 		
<ul style="list-style-type: none"> ● advice is sought as necessary from NZSTA advisers where employment issues arise and the school's insurer is notified. 		

Lake Rerewhakaaitu School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2024, the school received total Kiwisport funding of \$880 (excluding GST). The funding was spent on sporting endeavours.