

# LAKE REREWHAKAAITU SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2019

#### School Directory

**Ministry Number:** 1787

**Principal:** Patricia Purdie-Nicholls

**School Address:** 9 Ash Pit Road, Rotorua

**School Postal Address:** 9 Ash Pit Road, R D 3, Rotorua, 3073

**School Phone:** 07 366 6814

**School Email:** office@lakerere.school.nz

#### Members of the Board of Trustees

Name	Position	How Position Gained	Occupation	Term Expires/ Expired
Mark Pacey	Chairperson	Elected	Farmer	May 2022
Rodger Scott	Parent Rep	Elected	Fertiliser Manager	May 2022
Debbie Heron	Parent Rep	Elected	Phsycologist	Jun 2019
Adelaide Edwards	Parent Rep	Co-opted	Retired	May 2022
Angela Robinson	Parent Rep	Elected	Farmhand	May 2022
Amanda Armer	Parent Rep	Elected	Housewife	May 2022
Rachel Haskew	Parent Rep	Elected	Farmer	May 2022
MaryAnn Martin	Parent Rep	Co-opted	Cleaner	May 2022
Deborah Mitchell	Staff Rep	Elected	Teacher	May 2022

**Accountant / Service Provider:** Education Services Ltd

# LAKE REREWHAKAAITU SCHOOL

Annual Report - For the year ended 31 December 2019

## Index

<b>Page</b>	<b>Statement</b>
	<b>Financial Statements</b>
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 12	Statement of Accounting Policies
13 - 21	Notes to the Financial Statements
	<b>Other Information</b>
	Analysis of Variance
	Kiwisport

# Lake Rerewhakaaitu School

## Statement of Responsibility

For the year ended 31 December 2019

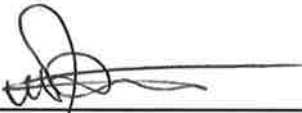
The Board of Trustees accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2019 fairly reflects the financial position and operations of the school.

The School's 2019 financial statements are authorised for issue by the Board.

Mark Pacey  
Full Name of Board Chairperson

  
Signature of Board Chairperson

28/04/2021  
Date:

Ricky Whalley  
Full Name of Principal

  
Signature of Principal

28/04/2021  
Date:

# Lake Rerewhakaaitu School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
<b>Revenue</b>				
Government Grants	2	824,283	838,425	853,438
Locally Raised Funds	3	49,760	41,460	63,994
Interest income		4,086	5,000	3,950
		<u>878,129</u>	<u>884,885</u>	<u>921,382</u>
<b>Expenses</b>				
Locally Raised Funds	3	23,162	8,400	26,476
Learning Resources	4	618,234	618,500	593,134
Administration	5	55,690	48,442	49,100
Finance		345	-	1,334
Property	6	207,408	199,577	198,411
Depreciation	7	43,888	37,905	41,190
		<u>948,727</u>	<u>912,824</u>	<u>909,645</u>
<b>Net Surplus / (Deficit) for the year</b>		(70,598)	(27,939)	11,737
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>(70,598)</u>	<u>(27,939)</u>	<u>11,737</u>

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

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

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
<b>Balance at 1 January</b>		<u>433,285</u>	<u>397,449</u>	<u>417,405</u>
Total comprehensive revenue and expense for the year		(70,598)	(27,939)	11,737
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	4,143
<b>Equity at 31 December</b>	23	<u>362,687</u>	<u>369,510</u>	<u>433,285</u>
 Retained Earnings		362,687	369,510	433,285
<b>Equity at 31 December</b>		<u>362,687</u>	<u>369,510</u>	<u>433,285</u>

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

**Lake Rerewhakaaitu School**  
**Statement of Financial Position**  
As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	10,267	157,582	5,877
Accounts Receivable	9	31,814	33,274	56,957
Prepayments		4,008	3,470	4,423
Inventories	10	-	426	322
Investments	11	158,242	-	154,249
Funds owed for Capital Works Projects	17	-	-	10,001
		<u>204,331</u>	<u>194,752</u>	<u>231,829</u>
<b>Current Liabilities</b>				
GST Payable		5,603	5,028	3,502
Accounts Payable	13	66,004	49,356	51,386
Revenue Received in Advance	14	19	235	775
Provision for Cyclical Maintenance	15	10,930	14,186	10,820
Finance Lease Liability - Current Portion	16	3,534	4,403	6,174
Funds held for Capital Works Projects	17	3,262	-	-
		<u>89,352</u>	<u>73,208</u>	<u>72,657</u>
<b>Working Capital Surplus/(Deficit)</b>		114,979	121,544	159,172
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	255,570	252,340	278,960
		<u>255,570</u>	<u>252,340</u>	<u>278,960</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	4,570	4,374	2,763
Finance Lease Liability	16	3,292	-	2,084
		<u>7,862</u>	<u>4,374</u>	<u>4,847</u>
<b>Net Assets</b>		<u>362,687</u>	<u>369,510</u>	<u>433,285</u>
<b>Equity</b>		<u>362,687</u>	<u>369,510</u>	<u>433,285</u>

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 2019

		2019	2019	2018
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		232,053	184,200	212,715
Locally Raised Funds		68,851	22,360	51,794
Goods and Services Tax (net)		1,921	-	(1,526)
Payments to Employees		(134,073)	(97,576)	(94,123)
Payments to Suppliers		(152,774)	46,415	(144,871)
Cyclical Maintenance Payments in the year		-	(8,000)	(11,983)
Interest Paid		(345)	-	(1,334)
Interest Received		4,086	5,000	4,854
<b>Net cash from Operating Activities</b>		<b>19,719</b>	<b>152,399</b>	<b>15,526</b>
<b>Cash flows from Investing Activities</b>				
Purchase of PPE (and Intangibles)		(15,756)	(24,000)	(40,041)
Purchase of Investments		(3,993)	-	(4,787)
<b>Net cash from Investing Activities</b>		<b>(19,749)</b>	<b>(24,000)</b>	<b>(44,828)</b>
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	4,143
Finance Lease Payments		(4,033)	(4,500)	(3,582)
Funds Held for Capital Works Projects		8,453	-	935
<b>Net cash from Financing Activities</b>		<b>4,420</b>	<b>(4,500)</b>	<b>1,496</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>4,390</b>	<b>123,899</b>	<b>(27,806)</b>
Cash and cash equivalents at the beginning of the year	8	5,877	33,683	33,683
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>10,267</b>	<b>157,582</b>	<b>5,877</b>

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

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

# Lake Rerewhakaaitu School

## Notes to the Financial Statements

### For the year ended 31 December 2019

#### 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 Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

##### **b) Basis of Preparation**

###### ***Reporting Period***

The financial reports have been prepared for the period 1 January 2019 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

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

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

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

The Education Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying 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".

###### ***Standard early adopted***

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 26.

###### ***PBE Accounting Standards Reduced Disclosure Regime***

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expenditure threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

###### ***Measurement Base***

The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

###### ***Presentation Currency***

These financial statements are presented in New Zealand dollars, rounded to the nearest dollar.

###### ***Specific Accounting Policies***

The accounting policies used in the preparation of these financial statements are set out below.



### **Critical Accounting Estimates And Assumptions**

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

#### *Useful lives of property, plant and equipment*

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.

#### *Cyclical Maintenance Provision*

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at Note 15.

### **Critical Judgements in applying accounting policies**

Management has exercised the following critical judgements in applying accounting policies:

#### *Classification of leases*

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

#### *Recognition of grants*

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

### **c) Revenue Recognition**

#### **Government Grants**

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

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

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

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown.

#### **Other Grants**

Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

**Donations, Gifts and Bequests**

Donations, gifts and bequests are recorded as revenue when their receipt is formally acknowledged by the School.

**Interest Revenue**

Interest Revenue earned on cash and cash equivalents and investments is recorded as revenue in the period it is earned.

**d) Use of Land and Buildings Expense**

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Ministry.

**e) Operating Lease Payments**

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

**f) Finance Lease Payments**

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

**g) Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

**h) Accounts Receivable**

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

**Prior Year Policy**

*Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and the present value of the amounts expected to be collected.*

**i) Inventories**

Inventories are consumable items held for sale and comprise of stationery and school uniforms. 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.

## j) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

### **Prior Year Policy**

*Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.*

*Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the School at fair value plus transaction costs. At balance date the School has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Statement of Comprehensive Revenue and Expense.*

*After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the school may incur on sale or other disposal.*

## k) Property, Plant and Equipment

Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

Improvements to buildings owned by the Crown are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Property, plant and equipment acquired with individual values under \$1000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

Gains and losses on disposals (*i.e.* sold or given away) are determined by comparing the proceeds received with the carrying amounts (*i.e.* the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

### **Finance Leases**

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

### **Depreciation**

Property, plant and equipment 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	5 years
Textbooks	4 years
Library Resources	12.5% DV
Leased assets are depreciated over the life of the lease.	

## **l) Intangible Assets**

### *Software costs*

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software licences with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. It's fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

## **m) Impairment of property, plant, and equipment and intangible assets**

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. 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.

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 the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit.

## **n) 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.

#### **o) Employee Entitlements**

##### *Short-term employee entitlements*

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

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

##### *Long-term employee entitlements*

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows.

#### **p) 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 are recorded as revenue as the obligations are fulfilled and the fees earned.

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

#### **q) 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 Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

#### **r) Shared Funds**

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of school control. These amounts are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

#### **s) Provision for Cyclical Maintenance**

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

#### **t) Financial Assets and Liabilities**

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are categorised as "loans and receivables" for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

**u) 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.

Grants determined by the Minister of Education for operational activities includes all items (core components) included in the Operational Funding notice.

Borrowings include but not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

**v) Goods and Services Tax (GST)**

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

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

**w) Budget Figures**

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

**x) Services received in-kind**

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

## 2. Government Grants

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	159,018	155,000	161,308
Teachers' Salaries Grants	450,538	521,890	499,162
Use of Land and Buildings Grants	138,308	132,335	135,689
Resource Teachers Learning and Behaviour Grants	1,797	1,200	2,214
Other MoE Grants	69,976	28,000	55,065
Other Government Grants	4,646	-	-
	<b>824,283</b>	<b>838,425</b>	<b>853,438</b>

## 3. Locally Raised Funds

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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Revenue</b>			
Donations	19,489	15,360	20,558
Bequests & Grants	5,490	4,000	4,690
Activities	6,410	2,000	11,402
Trading	470	1,600	1,230
Fundraising	3,351	1,000	7,414
School House	14,550	17,500	18,700
	<b>49,760</b>	<b>41,460</b>	<b>63,994</b>
<b>Expenses</b>			
Activities	6,304	-	11,617
Trading	803	2,400	2,648
Fundraising (Costs of Raising Funds)	2,529	-	5,188
School House	13,526	6,000	7,023
	<b>23,162</b>	<b>8,400</b>	<b>26,476</b>
<i>Surplus for the year Locally raised funds</i>	<b>26,598</b>	<b>33,060</b>	<b>37,518</b>

## 4. Learning Resources

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	68,612	29,110	34,128
Library Resources	-	500	-
Employee Benefits - Salaries	534,919	575,890	552,213
Staff Development	10,660	9,000	6,374
Repairs & Maintenance	4,043	4,000	419
	<b>618,234</b>	<b>618,500</b>	<b>593,134</b>

## 5. Administration

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	3,741	3,632	3,632
Board of Trustees Fees	4,645	4,000	3,255
Board of Trustees Expenses	1,848	3,200	1,727
Communication	2,759	1,680	2,925
Consumables	1,026	1,000	808
Other	3,146	2,950	3,013
Employee Benefits - Salaries	27,589	22,000	24,356
Insurance	808	500	950
Service Providers, Contractors and Consultancy	10,128	9,480	8,434
	<u>55,690</u>	<u>48,442</u>	<u>49,100</u>

## 6. Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	2,229	2,500	3,115
Cyclical Maintenance Expense	1,917	2,696	2,702
Grounds	22,189	8,850	5,919
Heat, Light and Water	13,417	14,000	14,853
Rates	109	500	268
Repairs and Maintenance	8,654	11,620	13,153
Use of Land and Buildings	138,308	132,335	135,689
Security	-	-	800
Employee Benefits - Salaries	20,585	21,576	18,670
Consultancy And Contract Services	-	5,500	3,242
	<u>207,408</u>	<u>199,577</u>	<u>198,411</u>

The use of land and buildings figure represents 8% 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. Depreciation

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements - Crown	13,650	12,502	13,586
Furniture and Equipment	13,905	11,414	12,402
Information and Communication Technology	10,305	8,506	9,243
Leased Assets	5,638	5,073	5,513
Library Resources	390	410	446
	<u>43,888</u>	<u>37,905</u>	<u>41,190</u>



## 8. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash on Hand	200	-	200
Bank Current Account	10,067	157,582	5,677
Cash and cash equivalents for Cash Flow Statement	<u>10,267</u>	<u>157,582</u>	<u>5,877</u>

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

Of the \$10,267 Cash and Cash Equivalents, \$3,262 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.

## 9. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	1,580	302	18,509
Banking Staffing Underuse	2,924	-	762
Interest Receivable	-	904	-
Teacher Salaries Grant Receivable	27,310	32,068	37,686
	<u>31,814</u>	<u>33,274</u>	<u>56,957</u>
Receivables from Exchange Transactions	1,580	1,206	18,509
Receivables from Non-Exchange Transactions	30,234	32,068	38,448
	<u>31,814</u>	<u>33,274</u>	<u>56,957</u>

## 10. Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Stationery	-	426	322
	<u>-</u>	<u>426</u>	<u>322</u>

## 11. Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits	158,242	-	154,249
Total Investments	<u>158,242</u>	<u>-</u>	<u>154,249</u>

## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2019</b>						
Building Improvements	168,646	-	-	-	(13,650)	154,996
Furniture and Equipment	67,838	10,734	-	-	(13,905)	64,668
Information and Communication Tech	32,296	5,022	-	-	(10,305)	27,013
Leased Assets	7,059	4,741	-	-	(5,638)	6,162
Library Resources	3,121	-	-	-	(390)	2,731
<b>Balance at 31 December 2019</b>	<b>278,960</b>	<b>20,497</b>	<b>-</b>	<b>-</b>	<b>(43,888)</b>	<b>255,570</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2019</b>			
Building Improvements	469,786	(314,790)	154,996
Furniture and Equipment	221,172	(156,504)	64,668
Information and Communication Technology	102,594	(75,581)	27,013
Textbooks	16,788	(16,788)	-
Leased Assets	22,877	(16,715)	6,162
Library Resources	24,274	(21,543)	2,731
<b>Balance at 31 December 2019</b>	<b>857,491</b>	<b>(601,921)</b>	<b>255,570</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2018</b>						
Building Improvements	171,372	10,861	-	-	(13,586)	168,647
Furniture and Equipment	61,264	18,977	-	-	(12,402)	67,838
Information and Communication Tech	31,337	10,202	-	-	(9,243)	32,296
Leased Assets	12,571	-	-	-	(5,513)	7,058
Library Resources	3,567	-	-	-	(446)	3,121
<b>Balance at 31 December 2018</b>	<b>280,111</b>	<b>40,040</b>	<b>-</b>	<b>-</b>	<b>(41,190)</b>	<b>278,960</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2018</b>			
Building Improvements	469,786	(301,139)	168,647
Furniture and Equipment	210,439	(142,601)	67,838
Information and Communication Technology	97,572	(65,276)	32,296
Textbooks	16,788	(16,788)	-
Leased Assets	18,135	(11,077)	7,058
Library Resources	24,274	(21,153)	3,121
<b>Balance at 31 December 2018</b>	<b>836,994</b>	<b>(558,034)</b>	<b>278,960</b>

**13. Accounts Payable**

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	33,989	12,975	9,329
Accruals	3,741	3,526	3,632
Employee Entitlements - Salaries	27,310	32,068	37,686
Employee Entitlements - Leave Accrual	964	787	739
	<u>66,004</u>	<u>49,356</u>	<u>51,386</u>
Payables for Exchange Transactions	66,004	49,356	51,386
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>66,004</u>	<u>49,356</u>	<u>51,386</u>

The carrying value of payables approximates their fair value.

**14. Revenue Received in Advance**

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Income in Advance	-	-	557
PTA	19	235	218
	<u>19</u>	<u>235</u>	<u>775</u>

**15. Provision for Cyclical Maintenance**

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	13,583	15,864	22,864
Increase to the Provision During the Year	1,917	2,696	2,702
Use of the Provision During the Year	-	-	(11,983)
Provision at the End of the Year	<u>15,500</u>	<u>18,560</u>	<u>13,583</u>
Cyclical Maintenance - Current	10,930	14,186	10,820
Cyclical Maintenance - Term	4,570	4,374	2,763
	<u>15,500</u>	<u>18,560</u>	<u>13,583</u>

**16. Finance Lease Liability**

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	3,534	4,403	6,174
Later than One Year and no Later than Five Years	3,292	-	2,084
	<u>6,826</u>	<u>4,403</u>	<u>8,258</u>

## 17. Funds Held (Owed) for Capital Works Projects

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

					BOT Contribution/ (Write-off to R&M)	Closing Balances
	2019	Opening Balances \$	Receipts from MoE \$	Payments \$		\$
MLE Classroom Upgrade	<i>completed</i>	(7,350)	-	-	(7,350)	-
Flexible Learning Space	<i>in progress</i>	(2,651)	28,904	(22,991)	-	3,262
Totals		(10,001)	28,904	(22,991)	(7,350)	3,262

### Represented by:

Funds Held on Behalf of the Ministry of Education  
Funds Due from the Ministry of Education

3,262

3,262

					BOT Contribution/ (Write-off to R&M)	Closing Balances
	2018	Opening Balances \$	Receipts from MoE \$	Payments \$		\$
MLE Classroom Upgrade	<i>in progress</i>	(7,937)	1,459	(872)	-	(7,350)
Pool Repairs	<i>completed</i>	49	2,534	(2,583)	-	-
Flexible Learning Space	<i>in progress</i>	-	-	(2,651)	-	(2,651)
Totals		(7,888)	3,993	(6,106)	-	(10,001)

## 18. Related Party Transactions

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

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

The School rents various houses it owns to staff members. The rent charged is based on the current market rental less 25%.

## 19. Remuneration

### Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	4,645	3,255
Full-time equivalent members	0.10	0.08
<i>Leadership Team</i>		
Remuneration	317,957	313,146
Full-time equivalent members	2.96	3.07
Total key management personnel remuneration	322,602	316,401
Total full-time equivalent personnel	3.06	3.15

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

### Principal

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

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	130 - 140
Benefits and Other Emoluments	4 - 5	2 - 3
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2019 FTE Number	2018 FTE Number
100 - 110	-	-
	0.00	0.00

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

## 20. Compensation and Other Benefits Upon Leaving

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

	2019 Actual	2018 Actual
Total	-	-
Number of People	-	-

## 21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2019 (Contingent liabilities and assets at 31 December 2018: nil).

### Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist.

## 22. Commitments

### (a) Capital Commitments

There are no capital commitments as at 31 December 2019 (Capital commitments at 31 December 2018: nil).

### (b) Operating Commitments

There are no operating commitments as at 31 December 2019 (Operating commitments at 31 December 2018: nil).

## 23. Managing Capital

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

## 24. 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 (2018: Loans and receivables)

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	10,267	157,582	5,877
Receivables	31,814	33,274	56,957
Investments - Term Deposits	158,242	-	154,249
Total Financial assets measured at amortised cost	200,323	190,856	217,083

### Financial liabilities measured at amortised cost

Payables	66,004	49,356	51,386
Finance Leases	6,826	4,403	8,258
Total Financial Liabilities Measured at Amortised Cost	72,830	53,759	59,644

## **25. Events After Balance Date**

On 11 March 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. Subsequently all schools reopened on 18 May 2020.

At the date of issuing the financial statements, the school has been able to absorb the majority of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the periods the school is open for tuition, the school has switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined, but it is not expected to be significant to the school. The school will continue to receive funding from the Ministry of Education, even while closed.

## **26. Adoption of PBE IFRS 9 Financial Instruments**

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

- Note 9 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.

- Note 11 Investments:

Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

Upon transition to PBE IFRS9 there were no material adjustments to these financial statements

## **27. Breach of Law - Statutory Reporting**

The Board of Trustees has failed to comply with section 87 of the Education Act 1989, as the Board were unable to provide their audited financial statements to the Ministry of Education by 31 May 2020. The disruption caused by the Covid-19 restrictions, including the closure of the school, meant that the audit could not progress as planned. This resulted in the school missing the statutory deadline.

## Statement of Variance for 2019 Lake Rerewhakaaitu School

<b>Strategic Aim:</b> <b>Writing/Oral language</b>	For 100% of children in Years 0-8 to achieve at the appropriate curriculum level in English. (unless an IEP indicates there are reasons why this may not be achievable) Link to Caap plan.																		
<b>Annual Objective:</b>	<ul style="list-style-type: none"> <li>For 100% of students to be presenting their learning/writing at the recommended curriculum level (unless an IEP indicates there are reasons why this may not be achievable)</li> <li>Dyslexia is a Gift Project - 9 students identified. (6 at Year 7-8 and 3 others.) To remove barriers to learning, progress and academic achievement.</li> <li>Peer Coaching - using oral language to reflect on learning and empower students ability to reflect on their learning.</li> <li>To ensure schoolwide assessment practices allow for reader/writers for children that require them.</li> </ul>																		
<b>Target:</b>	<ul style="list-style-type: none"> <li>For 100% of students to be presenting their learning/writing at the recommended curriculum level (unless an IEP indicates there are reasons why this may not be achievable)</li> </ul>																		
<b>Baseline Data:</b>	<b>END OF YEAR RESULTS 2018 for Writing</b> <ul style="list-style-type: none"> <li>86% of students are writing at or above Expected Curriculum Level</li> <li>78% of Maori students are working at or above Expected Curriculum Level in writing this includes 63% of boys and 95% girls</li> <li>85% of non-Maori boys are working at or above Expected Curriculum Level in writing</li> <li>100% of non-Maori girls are working at or above Expected Curriculum Level in writing</li> <li>18% of all students are working above Expected Curriculum Level in writing</li> </ul>																		
<b>Outcome:</b>	<b>END OF YEAR RESULTS 2019 (and comparisons over last 4 years)</b>  <b>Reading:</b> <table> <tr> <th></th><th>2016</th><th>2017</th><th>2018</th><th>2019</th></tr> <tr> <td><b>All</b></td><td>73/97 (75%)</td><td>67/81 (83%)</td><td>67/72 (93%)</td><td>65/69 (94%)</td></tr> <tr> <td><b>Māori</b></td><td>27/42 (64%)</td><td>20/32 (63%)</td><td>29/32 (91%)</td><td>31/34 (91%)</td></tr> </table>					2016	2017	2018	2019	<b>All</b>	73/97 (75%)	67/81 (83%)	67/72 (93%)	65/69 (94%)	<b>Māori</b>	27/42 (64%)	20/32 (63%)	29/32 (91%)	31/34 (91%)
	2016	2017	2018	2019															
<b>All</b>	73/97 (75%)	67/81 (83%)	67/72 (93%)	65/69 (94%)															
<b>Māori</b>	27/42 (64%)	20/32 (63%)	29/32 (91%)	31/34 (91%)															



<b>Non Māori</b>	44/52 (86%)	46/47 (98%)	38/40 (95%)	34/35 (97%)
<b>Male</b>	29/47 (62%)	33/43 (77%)	32/36 (89%)	36/39 (93%)
<b>Female</b>	44/50 (88%)	34/38 (90%)	35/36 (97%)	29/30 (97%)

#### Writing:

	2016	2017	2018	2019
<b>All</b>	67/97 (69%)	65/81 (80%)	62/72 (86%)	57/69 (83%)
<b>Māori</b>	23/42 (55%)	21/32 (66%)	25/32 (78%)	25/34 (74%)
<b>Non Māori</b>	42/52 (81%)	43/47 (91%)	37/40 (92.5%)	32/35 (91%)
<b>Male</b>	28/47 (60%)	29/43 (67%)	27/36 (75%)	31/39 (80%)
<b>Female</b>	39/50 (78%)	36/38 (95%)	35/36 (97%)	26/30 (87%)

#### Dyslexia is a gift data.

Of the 14 children on the intervention, 9 at years 5 to 8 have had a full Woodcock Johnson 3 Cognitive assessment through a SPELD assessor. This has confirmed they are dyslexic and outlined their strengths.  
The other 5 have been screened by a SPELD tutor and are believed to be dyslexic.

Children with dyslexia are entitled to a reader/writer for all standardised assessments.

When these children have reader/writers they are able to express their learning at their intellectual level which is average to above average for this group.

Therefore 14/14 of these learners are achieving and able to achieve at expected curriculum levels for students their age in reading and approximately 10/14 are achieving in writing (to be confirmed with Term 4 data) - when they have a reader or a writer for assessments. (which they are entitled to and must have)

Our work this throughout terms 2 and 3 has been focussed around enabling students to perform at age appropriate levels during class time throughout the year - particularly in writing. Students need to be able to write at their curriculum level across the learning areas - science, social sciences, health, english, and the arts. To do this teachers and teachers aides have been ensuring children are developing a higher level of independence in using digital tools - such as talk to text and are able to access teacher aide or teacher help at times.

We have found that it is important to personalise the approach and that some children need extra support to structure ideas and some need support to stay focussed. We have learned that 85% of children with dyslexia also have ADHD.

As a result of the work teacher aides and teachers have been doing, the work rate and independence of all students at years 5-8 has increased considerably in comparison with previous years. For the most effected (3 students) it is in excess of 300 X higher work output.

	<p><b>Findings:</b></p> <p>In reading achievement has been maintained in reading and there has been a slight drop in writing. OF the 12 children below in writing 2 have very low attendance, 4 were new to our school at mid year. A further 3 made accelerated progress but were not assessed to be at expected level yet. % more Maori boys and Maori girls are writing at the age appropriate curriculum level. 6% of all students across the school are performing at higher levels.</p> <p>There are still disparities between groups which we are continuing to address through a deeper exploration of culturally sustaining practices, removing barriers to learning through the Dyslexia is a Gift Project and through exploration of mixed ability grouping, status and positioning particularly through the short course DMIC delivered by Massey University.</p> <p>A high majority of children (90% at end of 2018) are performing where they should be in oral language as assessed through the oral language matrix against curriculum levels. We do not have start of year data for this as teachers did not feel they were familiar enough with the matrix to assess it accurately. I would estimate that the gains in oral language are approximately 10-15%.</p> <p><b>Analysis:</b></p> <p>Further exploration and deeper understanding of need for scribes/writers for children with dyslexia are required. Teachers need to ensure they are looking at the child's writing across the year and not basing the end of year judgement on one e-asttle assessment. School processes could be analysed to ensure we are quickly responding to the needs of children arriving in our school at mid year.</p> <p>ERO recommendation that priority students know their learning goals must be a priority in 2020. This can be incorporated into use of seesaw and addressed through teachers using the learning progressions, exemplars and working with students to understand learning goals and co-construction success criteria so children know when they have met these goals.</p> <p>Things we continued to do well:</p> <ul style="list-style-type: none"> <li>● increased engagement through science,</li> <li>● equity in terms of participation levels,</li> <li>● Improving culturally responsive pedagogy and increasing content,</li> <li>● rich interesting contexts for learning that were relevant for children</li> </ul>		
<p><b>Variance:</b></p>	<p>83% of students achieved at the year appropriate curriculum level in writing and 94% of students achieved in Reading. Although this is less than our 100% goal, it is still in line and above National goals of 85% achievement.</p>		
<p><b>Actions (what did we</b></p>	<p><b>Outcomes (what</b></p>	<p><b>Reasons for the</b></p>	<p><b>Evaluation</b></p>

do?)	happened?)	Variance (why did it happen?)	(where to next?)
<p>Teacher aides and teachers improving communication about students needs. Regular / weekly meetings with teacher aides.</p> <p>Small class sizes</p> <p>Range of topics to write about.</p> <p>Use of technology - recrafting editing is more efficient.</p>	<p>Writing across the curriculum at all levels was evident.</p> <p>There was more of a focus on students knowing there goals but more work needed to ensure priority students are more closely monitored to ensure they know and understand their writing goals.</p>	<p>The 100% goal was aspirational. To reach 83% in writing and 94% in reading is a positive result. The dip in data is related to new students and we need to improve our response to new students coming in. A significant number of students accelerated in writing but did not quite reach the expected level.</p>	<p>Continue to understand and shift pedagogy to cater for students with dyslexia. multi- prong approach</p> <ul style="list-style-type: none"> <li>- Remediation</li> <li>- Teacher PLD on understanding and catering for children with underlying cognitive differences.</li> <li>- Teacher Aide PLD and regular meetings</li> <li>- Parent meetings</li> <li>- Building an understanding of what dyslexia is and isn't</li> </ul>
Dyslexia	<p>Children with dyslexia were able to use technology eg talk to text or audio books and work more closely alongside their peers - helped them keep pace.</p> <p>Teacher aide support helped children get ideas organised and develop strategies to stay focussed.</p>	<p>Teacher Aides and teachers worked effectively with children</p>	Continue as above
<p><b>Where to next:</b> As well as ideas below - use the learning progressions for writing/science and reading to support teacher and students understanding of where children should be writing and develop goals/learning intentions that can then be reflected on by students - self and peer assessment using seesaw as a tool to develop a learning log. (The writing/science link also fits with our Kahui ako / COL direction which we have PLD for - this will be combined with enviro work and can be incorporated with local knowledge and place based learning)</p> <p>While working on the above the following need to continue - Maori student achievement is improving steadily - keep focus on cultural content and practices. Assessment practices allow all students to show their capability/intelligence more effectively. Cognitive Differences are not ignored.</p> <p>Continue building on oral language gains, continue with balance of remediation and acceleration for students at risk of not achieving.</p> <p>School interventions include - Dyslexia is a Gift project, KLST, Lego Bricks, Improved pedagogy in teaching of writing and the English curriculum, deepening our understanding of culturally sustaining practices, being adaptive, teachers communicating better with teacher aides, upskilling teachers aides and utilising their capabilities more effectively.</p>			

<b>Strategic Aim: Maths</b>	<b>Improve outcomes for all students particularly Maori and Girls in Mathematics.</b>
---------------------------------	---

Annual Objective:	For 100% of all students achieving at or above the National Standard in Mathematics.																														
Target:	<b>School Annual Learning Target:</b> <ul style="list-style-type: none"><li>For <b>100%</b> of all students achieving at or above the National Standard in Mathematics. (unless an IEP indicates otherwise)</li><li>For <b>100 %</b> of Maori, both boys and girls to be at or above the NS in mathematics</li><li>To move from having <b>13%</b> above the NS in maths to at least <b>20%</b> above the NS in Maths.</li></ul>																														
Baseline Data:	<b>END OF YEAR RESULT 2018</b> <ul style="list-style-type: none"><li><b>90%</b> of all students are achieving at or above the Expected Curriculum Level in Mathematics</li><li><b>88%</b> of Maori, both boys and girls are achieving at or above Expected Curriculum Level in mathematics</li><li><b>97%</b> of girls are achieving at or above Expected Curriculum Level in mathematics</li><li><b>83% Maori</b> of girls are achieving at or above Expected Curriculum Level in mathematics</li><li><b>19%</b> of all students are working <b>above</b> Expected Curriculum Level in mathematics</li></ul>																														
Outcomes	<b>Mathematics:</b> <table><tr><th></th><th>2016</th><th>2017</th><th>2018</th><th>2019</th></tr><tr><td>All</td><td>70/97 (72%)</td><td>60/81 (74%)</td><td>65/72 (90%)</td><td>58/69 (84%)</td></tr><tr><td>Māori</td><td>28/42 (67%)</td><td>24/32 (75%)</td><td>28/32 (87.5%)</td><td>27/34 (79%)</td></tr><tr><td>Non Māori</td><td>41/51 (80%)</td><td>36/47 (77%)</td><td>37/40 (92.5%)</td><td>31/35 (89%)</td></tr><tr><td>Male</td><td>35/47 (75%)</td><td>34/43 (79%)</td><td>30/36 (83%)</td><td>32/39 (82%)</td></tr><tr><td>Female</td><td>35/50 (70%)</td><td>26/38 (69%)</td><td>35/36 (97%)</td><td>26/30 (82%)</td></tr></table> <p><b>Findings 2019 :</b></p> <p><b>Analysis</b> Half of the children who did not achieve in mathematics arrived in our school at mid year or after. It would be prudent to check that our processes for identifying needs and responding quickly to needs is robust for children who enter our school throughout the year.</p> <p><b>Next steps</b> Teachers need to use resources to ensure they understand essential knowledge children need at their age appropriate curriculum levels. Use new text books to support you while you develop deeper knowledge of what</p>		2016	2017	2018	2019	All	70/97 (72%)	60/81 (74%)	65/72 (90%)	58/69 (84%)	Māori	28/42 (67%)	24/32 (75%)	28/32 (87.5%)	27/34 (79%)	Non Māori	41/51 (80%)	36/47 (77%)	37/40 (92.5%)	31/35 (89%)	Male	35/47 (75%)	34/43 (79%)	30/36 (83%)	32/39 (82%)	Female	35/50 (70%)	26/38 (69%)	35/36 (97%)	26/30 (82%)
	2016	2017	2018	2019																											
All	70/97 (72%)	60/81 (74%)	65/72 (90%)	58/69 (84%)																											
Māori	28/42 (67%)	24/32 (75%)	28/32 (87.5%)	27/34 (79%)																											
Non Māori	41/51 (80%)	36/47 (77%)	37/40 (92.5%)	31/35 (89%)																											
Male	35/47 (75%)	34/43 (79%)	30/36 (83%)	32/39 (82%)																											
Female	35/50 (70%)	26/38 (69%)	35/36 (97%)	26/30 (82%)																											

	<p>children need to know at the year levels you are teaching. Continue building on understandings developed through DCIM and embed a school wide maths approach that balances problem solving with specific strategy and knowledge development. Continue to incorporate equitable practices such as mixed ability grouping. Ensure we are using reader/writers to support children with dyslexia to achieve in mathematics. Deepen understanding of how to cater for children with dyscalculia and ensure practices are maintained daily/weekly.</p>		
<b>Variance</b>	<p>11 students did not achieve in mathematics. This is a 16% variance to our goal of 100% achievement but still on track with high achievement according to national expectations of 85%.</p>		
<b>Actions (what did we do?)</b>	<b>Outcomes (what happened?)</b>	<b>Reasons for the Variance (why did it happen?)</b>	<b>Evaluation (where to next?)</b>
<p>All teachers participated in the DCIM maths PLD exploring problem solving and how to ensure maths is relevant.</p> <p>Consistent teaching of maths throughout each week / each term.</p> <p>Teachers passionate about maths and knowledgeable about where children should be and how to get them there.</p> <p>Teachers reflect on their work and ask colleagues</p> <p>Small class sizes.</p>	<p>Teachers worked together through PLD to improve practice of problem solving in mixed ability groups.</p> <p>Teachers gained quality resources to support problem solving approach.</p> <p>Teachers got advice in class from DMIC inclass coaches. (2X throughout term 3)</p> <p><b>ALIM</b> Same students worked with for the full year. 4 of 4 students made 1.5 year's progress over year. 2 are now at expected curriculum level.</p>	<p>Teachers need to use resources to ensure they understand essential knowledge children need at their age appropriate curriculum levels. Use new text books to support you while you develop deeper knowledge of what children need to know at the year levels you are teaching. Continue building on understandings developed through DCIM and embed a school wide maths approach that balances problem solving with specific strategy and knowledge development. Continue to incorporate equitable practices such as mixed ability grouping. Ensure we are using reader/writers to support children with dyslexia to achieve in mathematics. Deepen understanding of how to cater for children with dyscalculia and ensure practices are maintained daily/weekly.</p>	<p>Problem solving group work is effective. Keep deepening practices around this.</p> <p>Ensure quality group teaching is happening throughout the school.</p> <p>Use talk moves.</p> <p>Use flexible, mixed ability groups.</p> <p>Incorporate strategies learned in regard to catering for children with dyscalculia.</p> <p>Booster groups are needed at times throughout the year.</p> <p>Strengthen teacher inquiry in mathematics</p>
<p><b>Where to next:</b> Teachers need to use resources to ensure they understand essential knowledge children need at their age appropriate curriculum levels. Use new text books to support you while you develop deeper knowledge of what children need to know at the year levels you are teaching.</p>			

Continue building on understandings developed through DCIM and embed a school wide maths approach that balances problem solving with specific strategy and knowledge development. Continue to incorporate equitable practices such as mixed ability grouping.

Ensure we are using reader/writers to support children with dyslexia to achieve in mathematics.

Deepen understanding of how to cater for children with dyscalculia and ensure practices are maintained daily/weekly.

## **Kiwisport report**

During 2019 the Kiwisport funding of \$1,031 was utilized for employing the Gymnastics instructors for whole school gymnastics and supporting children to get to and from interschool sporting activities.