

INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Rotokauri School (the School). The Auditor-General has appointed me, L Yao, using the staff and resources of Owen McLeod & Co, 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 18, that comprise the statement of financial position as at 31 December 2020, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 11 May 2021. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

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The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the School's approved budget.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on page 1 Statement of Responsibility, page 19 Kiwisport note, Analysis of Variance report on pages 1 to 10, cover page and index page, 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.



L Yao
Owen McLeod & Co
On behalf of the Auditor-General
Hamilton, New Zealand

ROKOKAURI SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number: 1930

Principal: Desiree Smith

School Address: 462 Rotokauri Road, Rotokauri, Hamilton

School Postal Address: 462 Rotokauri Road, R D 9, Hamilton 3289

School Phone: 07 849 5068

School Email: office @rotokauri.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expired/ Expires
Paul Burt	Chair Person	Elected	May-22
Desiree Smith	Principal	ex Officio	
Craig Zillwood	Parent Rep	Elected	May-22
Rebecca Jackson	Parent Rep	Elected	May-22
Brad Kells	Parent Rep	Elected	May-22
Ioana Manu	Parent Rep	Elected	May-22
Andrea O'Rourke	Staff Rep	Elected	May-22

Accountant / Service Provider: Granville & She Limited

ROTOKAURI SCHOOL

Annual Report - For the year ended 31 December 2020

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Rotokauri School

Statement of Responsibility

For the year ended 31 December 2020

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2020 fairly reflects the financial position and operations of the school.

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



Full Name of Board Chairperson

Desiree A. Smith

Full Name of Principal



Signature of Board Chairperson



Signature of Principal

11th May 2021

Date:

11/5/21

Date:

Rotokauri School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue				
Government Grants	2	1,414,219	1,338,428	1,506,243
Locally Raised Funds	3	78,810	67,450	72,289
Interest income		2,508	4,900	5,700
		<u>1,495,537</u>	<u>1,410,778</u>	<u>1,584,232</u>
Expenses				
Locally Raised Funds	3	17,585	46,000	886
Learning Resources	4	1,032,938	975,450	1,103,887
Administration	5	88,429	91,060	89,189
Finance		564	-	755
Property	6	319,601	329,320	342,116
Depreciation	7	51,279	13,800	50,551
Loss on Disposal of Property, Plant and Equipment	12	-	-	69
		<u>1,510,396</u>	<u>1,455,630</u>	<u>1,587,453</u>
Net (Deficit) for the year		(14,859)	(44,852)	(3,221)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(14,859)</u>	<u>(44,852)</u>	<u>(3,221)</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.



Rotokauri School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January	607,506	607,505	610,727
Total comprehensive revenue and expense for the year	(14,859)	(44,852)	(3,221)
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	3,364	3,360	-
Equity at 31 December	596,011	566,013	607,506

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.



Rotokauri School

Statement of Financial Position

As at 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	221,841	204,650	224,081
Accounts Receivable	9	63,457	63,150	58,135
Prepayments		5,648	5,000	6,398
Inventories	10	2,006	2,000	1,925
Investments	11	75,774	74,000	73,886
		<u>368,726</u>	<u>348,800</u>	<u>364,425</u>
Current Liabilities				
GST Payable		2,071	13,212	8,687
Accounts Payable	13	96,560	115,185	109,452
Revenue Received in Advance	14	2,037	1,000	1,000
Provision for Cyclical Maintenance	15	31,750	31,750	28,857
Finance Lease Liability - Current Portion	16	10,017	10,030	10,837
Funds held for Capital Works Projects	17	11,234	-	-
		<u>153,669</u>	<u>171,177</u>	<u>158,833</u>
Working Capital Surplus/(Deficit)		215,057	177,623	205,592
Non-current Assets				
Property, Plant and Equipment	12	382,130	394,160	416,595
Work in Progress	12	4,600		
		<u>386,730</u>	<u>394,160</u>	<u>416,595</u>
Non-current Liabilities				
Finance Lease Liability	16	5,776	5,770	14,682
		<u>5,776</u>	<u>5,770</u>	<u>14,682</u>
Net Assets		<u>596,011</u>	<u>566,013</u>	<u>607,505</u>
Equity	23	<u>596,011</u>	<u>566,013</u>	<u>607,506</u>

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



Rotokauri School

Statement of Cash Flows

For the year ended 31 December 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		351,971	287,901	315,436
Locally Raised Funds		79,847	67,450	73,252
Goods and Services Tax (net)		(6,616)	5,212	3,419
Payments to Employees		(192,214)	(134,915)	(127,289)
Payments to Suppliers		(223,637)	(229,880)	(191,328)
Interest Paid		(564)	-	(755)
Interest Received		2,763	5,150	5,805
Net cash from/(to) Operating Activities		11,550	918	78,540
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	(69)
Purchase of Property Plant & Equipment (and Intangibles)		(20,303)	14,160	(39,865)
Purchase of Investments		(1,888)	(2,000)	(2,460)
Net cash from/(to) Investing Activities		(22,191)	12,160	(42,394)
Cash flows from Financing Activities				
Furniture and Equipment Grant		3,364	3,360	-
Finance Lease Payments		(6,197)	(6,620)	(10,387)
Painting contract payments		-	-	(3,018)
Funds Held for Capital Works Projects		11,234	-	-
Net cash from/(to) Financing Activities		8,401	(3,260)	(13,405)
Net increase/(decrease) in cash and cash equivalents		(2,240)	9,818	22,741
Cash and cash equivalents at the beginning of the year	8	224,081	194,832	201,340
Cash and cash equivalents at the end of the year	8	221,841	204,650	224,081

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



Rotokauri School

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

Rotokauri School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2020 to 31 December 2020 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not 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.



Cyclical maintenance

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

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.

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 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.

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

h) Inventories

Inventories are consumable items held for sale and comprised 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.

i) Investments

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

j) Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$1,000 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 to Crown Owned Assets	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Leased assets held under a Finance Lease	3 - 5 years
Library resources	12.5% Diminishing value



k) 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.

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 benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, and also annual leave earned, by non teaching staff, to but not yet taken at balance date.

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.

n) Revenue Received in Advance

Revenue received in advance relates to fees received from students 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.

o) 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).

p) Financial Instruments

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

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



q) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

r) Budget Figures

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

s) Services received in-kind

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



2. Government Grants

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operational Grants	297,134	277,428	281,517
Teachers' Salaries Grants	822,452	825,000	927,814
Use of Land and Buildings Grants	236,200	236,000	252,499
Other MoE Grants	58,433	-	44,413
	<u>1,414,219</u>	<u>1,338,428</u>	<u>1,506,243</u>

Other MOE Grants total includes additional COVID-19 funding totalling \$3,514 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue			
Donations	18,688	14,100	20,214
Activities	45,811	40,000	31,003
Trading	1,028	1,000	1,634
Fundraising	209	300	352
Other Revenue	13,074	12,050	19,086
	<u>78,810</u>	<u>67,450</u>	<u>72,289</u>
Expenses			
Activities	16,637	45,000	(1,138)
Trading	948	1,000	2,024
	<u>17,585</u>	<u>46,000</u>	<u>886</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>61,225</u>	<u>21,450</u>	<u>71,403</u>

4. Learning Resources

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Curricular	46,424	32,850	32,323
Information and Communication Technology	20,192	20,950	20,528
Employee Benefits - Salaries	957,975	906,250	1,029,687
Staff Development	8,347	15,400	21,349
	<u>1,032,938</u>	<u>975,450</u>	<u>1,103,887</u>



5. Administration

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Audit Fee	4,500	4,100	4,300
Board of Trustees Fees	5,900	5,700	5,700
Board of Trustees Expenses	3,420	2,000	4,263
Communication	1,396	2,200	2,151
Consumables	9,814	14,500	9,590
Other	6,792	7,360	9,572
Employee Benefits - Salaries	41,933	44,450	39,822
Insurance	3,934	3,550	3,521
Service Providers, Contractors and Consultancy	10,740	7,200	10,270
	<u>88,429</u>	<u>91,060</u>	<u>89,189</u>

6. Property

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Caretaking and Cleaning Consumables	9,882	6,200	5,061
Consultancy and Contract Services	23,387	29,700	26,832
Cyclical Maintenance Provision	2,893	2,893	2,893
Grounds	5,076	4,520	4,860
Heat, Light and Water	12,045	13,500	13,007
Repairs and Maintenance	12,321	17,807	18,344
Use of Land and Buildings	236,200	236,000	252,499
Security	2,526	3,300	2,875
Employee Benefits - Salaries	15,271	15,400	15,745
	<u>319,601</u>	<u>329,320</u>	<u>342,116</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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Building Improvements - Crown	9,805	2,620	9,805
Furniture and Equipment	13,580	3,560	13,940
Information and Communication Technology	14,379	3,760	13,026
Leased Assets	10,811	2,830	10,725
Library Resources	2,704	1,030	3,055
	<u>51,279</u>	<u>13,800</u>	<u>50,551</u>



8. Cash and Cash Equivalents

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Bank Current Account	86,323	70,000	88,747
Bank Call Account	135,518	134,650	135,334
Cash and cash equivalents for Statement of Cash Flows	<u>221,841</u>	<u>204,650</u>	<u>224,081</u>

Of the \$221,841 Cash and Cash Equivalents, \$11,234 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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Interest Receivable	149	150	404
Teacher Salaries Grant Receivable	63,308	63,000	57,731
	<u>63,457</u>	<u>63,150</u>	<u>58,135</u>
Receivables from Exchange Transactions	149	150	404
Receivables from Non-Exchange Transactions	63,308	63,000	57,731
	<u>63,457</u>	<u>63,150</u>	<u>58,135</u>

10. Inventories

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Stationery	2,006	2,000	1,925
	<u>2,006</u>	<u>2,000</u>	<u>1,925</u>

11. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	75,774	74,000	73,886
Total Investments	<u>75,774</u>	<u>74,000</u>	<u>73,886</u>



12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Building Improvements	266,314	-	-	-	(9,805)	256,509
Furniture and Equipment	71,329	3,374	-	-	(13,580)	61,123
Information and Communication Technology	33,254	10,361	-	-	(14,379)	29,236
Leased Assets	24,313	1,110	-	-	(10,811)	14,612
Library Resources	21,385	1,969	-	-	(2,704)	20,650
Work in Progress		4,600	-	-	-	4,600
Balance at 31 December 2020	416,595	21,414	-	-	(51,279)	386,730

The net carrying value of equipment held under a finance lease is **\$14,612 (2019: \$24,313)**

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Building Improvements	392,274	(135,765)	256,509
Furniture and Equipment	147,868	(86,745)	61,123
Information and Communication Technology	80,571	(51,335)	29,236
Leased Assets	46,421	(31,809)	14,612
Library Resources	66,665	(46,015)	20,650
Work in Progress	4,600	-	4,600
Balance at 31 December 2020	738,399	(351,669)	386,730

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Building Improvements	276,119	-	-	-	(9,805)	266,314
Furniture and Equipment	59,789	25,480	-	-	(13,940)	71,329
Information and Communication Technology	32,730	13,550	-	-	(13,026)	33,254
Leased Assets	28,904	6,134	-	-	(10,725)	24,313
Library Resources	23,605	903	-	(68)	(3,055)	21,385
Balance at 31 December 2019	421,147	46,067	-	(68)	(50,551)	416,595

The net carrying value of equipment held under a finance lease is **\$24,313 (2019: \$28,904)**

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Building Improvements	392,274	(125,960)	266,314
Furniture and Equipment	150,723	(79,394)	71,329
Information and Communication Technology	70,806	(37,552)	33,254
Leased Assets	49,950	(25,637)	24,313
Library Resources	63,963	(42,578)	21,385
Balance at 31 December 2019	727,716	(311,121)	416,595



13. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	17,330	36,500	36,453
Accruals	8,452	8,550	8,165
Banking Staffing Overuse	6,135	6,135	6,135
Employee Entitlements - Salaries	63,308	63,000	57,731
Employee Entitlements - Leave Accrual	1,335	1,000	968
	<u>96,560</u>	<u>115,185</u>	<u>109,452</u>
Payables for Exchange Transactions	96,560	115,185	109,452
Payables for Non-exchange Transactions - Other			
	<u>96,560</u>	<u>115,185</u>	<u>109,452</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Other	2,037	1,000	1,000
	<u>2,037</u>	<u>1,000</u>	<u>1,000</u>

15. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	28,857	28,857	25,694
Increase/ (decrease) to the Provision During the Year	2,893	2,893	2,893
Provision at the End of the Year	<u>31,750</u>	<u>31,750</u>	<u>28,587</u>
Cyclical Maintenance - Current	31,750	31,750	28,857
	<u>31,750</u>	<u>31,750</u>	<u>28,857</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:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	10,017	10,030	10,837
Later than One Year and no Later than Five Years	5,776	5,770	14,682
	<u>15,793</u>	<u>15,800</u>	<u>25,519</u>



17. Funds Held for Capital Works Projects

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

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Tree Removal/Bus Shelter/New Seal/Replacement Decking	<i>in progress</i>	-	95,830	84,596	-	11,234
Totals		-	95,830	84,596	-	11,234

Represented by:

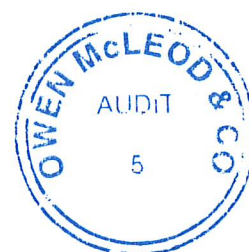
Funds Held on Behalf of the Ministry of Education	11,234
	<u>11,234</u>

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Roof Replacement & Electrical Upgrade	<i>completed</i>	-	74,166	74,607	441	-
Totals		-	74,166	74,607	441	-

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.



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.

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	5,900	5,700
Full-time equivalent members	0.09	0.10
<i>Leadership Team</i>		
Remuneration	323,365	287,001
Full-time equivalent members	3	3
Total key management personnel remuneration	329,265	292,701
Total full-time equivalent personnel	3.09	3.10

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 1

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	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	2020 FTE Number	2019 FTE Number
100 - 110	0.00	0.00
	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:

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



21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at **31 December 2020** (Contingent liabilities and assets at **31 December 2019**: nil).

Holidays Act Compliance – schools payroll

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

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2020, a contingent liability for the school may exist.

22. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has no capital commitments

(Capital commitments at 31 December 2019: \$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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	221,841	204,650	224,081
Receivables	63,457	63,150	58,135
Investments - Term Deposits	75,774	74,000	73,886
Total Financial assets measured at amortised cost	<u>361,072</u>	<u>341,800</u>	<u>356,102</u>

Financial liabilities measured at amortised cost

Payables	96,560	115,185	109,452
Finance Leases	15,793	15,800	25,519
Total Financial Liabilities Measured at Amortised Cost	<u>112,353</u>	<u>130,985</u>	<u>134,971</u>

25. Events After Balance Date

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



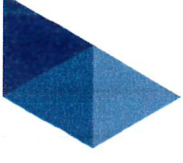
KIWISPORT REPORT - December 2020

KiwiSport is a Government funding initiative to support students' participation in organized sport. In 2020, Rotokauri School received total KiwiSport funding of \$2,818.75 (excluding GST). This funding was spent on –

- Increasing sports equipment
- Subsidizing sporting events e.g transport costs, entry fees
- Student attendance at sport leadership days
- Teaching staff availability to attend cluster events with students
- Professional development workshops for staff and students
- Employment of a swimming tutor during Terms 1 & 4
- Introduction of new sports to the school (set up costs)

All these initiatives ensured that there was a high percentage of students participating and that ensured an equal opportunity for all.

Analysis of Variance Reporting



School Name:	Rotokauri
School Number:	1930

Strategic Aim:	Effective Learning – students will actively engage in their learning through curiosity and creativity.
Annual Aim:	To increase the number of students At or Above their curriculum level in Mathematics .
Target:	<p>In 2020 we aim to lift mathematics achievement for each year level.</p> <p>Analysis of data identified the following cohorts to focus on in 2020 (Below or Well Below in 2019) –</p> <p>Target group – Year 4 (2020) = 32% (6 students) Target group – Year 6 (2020) = 44% (14 students) Target group – Year 7 (2020) = 28% (10 students) Target group – Year 8 (2020) = 33% (6 students)</p>
Baseline Data:	<p>At the end of 2019 using Maths data, 74% of students were At or Above their curriculum level in Mathematics.</p> <p>Year 1 (2019) = 91% (10/11 students) were at or above their curriculum level. Year 2 (2019) = 79% (19/24 students) were at or above their curriculum level. Year 3 (2019) = 68% (13/19 students) were at or above their curriculum level. Year 4 (2019) = 85% (28/33 students) were at or above their curriculum level. Year 5 (2019) = 56% (18/32 students) were at or above their curriculum level. Year 6 (2019) = 72% (26/36 students) were at or above their curriculum level. Year 7 (2019) = 67% (12/18 students) were at or above their curriculum level. Year 8 (2019) = 71% (10/14 students) were at or above their curriculum level.</p>

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>																																
<ul style="list-style-type: none"> Appointment of Lead Teacher for Mathematics who was in-charge of Ensuring Talk Moves are used consistently across the school Observations Moderation Review of resources Stocktake of resources Continued with MOE facilitated Maths professional development with Bina Kachwalla. Lead Teacher reviewed Maths programme used in the school. Teacher aide assistance provided to support staff with target students. Explored schoolwide long term overviews biannually. Began to develop integrated planning templates. Introduced PAT Maths assessment with analysis. Introduced e-asTTle as tool for Maths OTJ. Deleted IKAN as a scheduled assessment tool. 	<table border="1"> <thead> <tr> <th>Year Level (2019)</th> <th>% At or Above (2019)</th> <th>Year Level (2020)</th> <th>% At or Above (2020)</th> </tr> </thead> <tbody> <tr> <td>Year 1</td> <td>10/11 = 91%</td> <td>Year 2</td> <td>11/19 = 58%</td> </tr> <tr> <td>Year 2</td> <td>19/24 = 79%</td> <td>Year 3</td> <td>16/26 = 62%</td> </tr> <tr> <td>Year 3</td> <td>13/19 = 68%</td> <td>Year 4</td> <td>8/18 = 44%</td> </tr> <tr> <td>Year 4</td> <td>28/33 = 85%</td> <td>Year 5</td> <td>30/35 = 86%</td> </tr> <tr> <td>Year 5</td> <td>18/32 = 56%</td> <td>Year 6</td> <td>24/38 = 63%</td> </tr> <tr> <td>Year 6</td> <td>26/36 = 72%</td> <td>Year 7</td> <td>17/24 = 71%</td> </tr> <tr> <td>Year 7</td> <td>12/18 = 67%</td> <td>Year 8</td> <td>13/20 = 65%</td> </tr> </tbody> </table> <p>At the end of 2020, using Mathematics data, 68% of Rotokauri students were At or Above their Mathematics curriculum level. This is a decrease of 6% from 2019.</p> <p>Years 5 & 6 in 2020 met the goal of increasing the number of students At or Above their curriculum level. Year 5 = 1% increase Year 6 = 13% increase</p> <p>Two target students in Year 3, 2019 left Rotokauri School.</p>	Year Level (2019)	% At or Above (2019)	Year Level (2020)	% At or Above (2020)	Year 1	10/11 = 91%	Year 2	11/19 = 58%	Year 2	19/24 = 79%	Year 3	16/26 = 62%	Year 3	13/19 = 68%	Year 4	8/18 = 44%	Year 4	28/33 = 85%	Year 5	30/35 = 86%	Year 5	18/32 = 56%	Year 6	24/38 = 63%	Year 6	26/36 = 72%	Year 7	17/24 = 71%	Year 7	12/18 = 67%	Year 8	13/20 = 65%	<ul style="list-style-type: none"> Impact of Covid-19 lockdown and ongoing repercussions on student progress and achievement. Low levels of student retention of previous learning after lockdown or holidays. Going slower with maths learning to ensure student understanding Movement of students across junior school during the year e.g teacher, class Change in Maths mindset in teachers and students, so have found this challenging. Transition from one assessment tool to another has illustrated that student's performance drops e.g JAM to GLoSS. PAT Maths and e-asTTle was added as an assessment tool for the purpose of triangulating data when making an OTJ about student's level of achievement. Difference between teachers has had an impact on some children e.g 	<ul style="list-style-type: none"> Walk throughs by Management Team to be scheduled on a regular basis. Strategic staff meetings scheduled twice a term to look at progress of target students. SeeSaw used more specifically in reading across the school. Strengthening moderation processes. Increase teacher understanding of maths pedagogy and content knowledge in strand. Basic facts and times tables mastered for appropriate year level, possibly as a motivator make this into a fundraising event. Secure place value and times tables in the middle school, develop division strategies Ensure that online resources such as StudyLadder are customised by teachers, SeeSaw used to build up maths knowledge
Year Level (2019)	% At or Above (2019)	Year Level (2020)	% At or Above (2020)																																
Year 1	10/11 = 91%	Year 2	11/19 = 58%																																
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Year 6	26/36 = 72%	Year 7	17/24 = 71%																																
Year 7	12/18 = 67%	Year 8	13/20 = 65%																																

- Emphasis on teaching of problem solving.
- Use of Numicon and Step Up as resources.

Three target students in Year 5, 2019 left Rotokauri School.
Seven target students in Year 6, 2019 left Rotokauri School.

succeed in one class but do not do so well in another, Management Team to look into this as their inquiry.

Four target students in Year 4 (2020) remained at Below.

Six target students in Year 6 (2020) remained at Well Below.
Two target students in Year 6 (2020) remained at Below.


Four target students in Year 6 (2020) moved from Below to Well Below.

One target student in Year 7 (2020) remained at Well Below.
Two target students in Year 7 (2020) remained at Below.

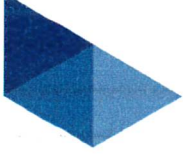
Three target students in Year 8 (2020) remained at Well Below.
One target student in Year 8 (2020) remained at Below.
Two target students in Year 8 (2020) moved from Well Below to Below.

Planning for next year:

1. BOT to provide budget funding for Maths facilitator partially funded by MOE.
2. BOT to provide budget funding for PAT Maths online.
3. Continue to use a management unit for a lead teacher in Maths.
4. Improve whole school moderation around OTJs for Writing.
5. Continue to fund teacher aide support for target students.

- 
6. Strengthen staff capability to analyse student data and developing next steps for children's learning.
 7. Continue to develop student agency and ownership of their learning.
 8. Continue to improve staff understanding of children's progressions and the content in NZ Curriculum.

Analysis of Variance Reporting



School Name:	Rotokauri
School Number:	1930

Strategic Aim:	Effective Learning – students will actively engage in their learning through curiosity and creativity.
Annual Aim:	To increase the number of students Reading at or above their chronological age.
Target:	In 2020 we aim to lift Reading achievement for each year level Analysis of data identified the following cohorts to focus on in 2020 (Below or Well Below in 2019) – Target group – Year 2 students (2020) = 45% (5 students) Target group – Year 3 students (2020) = 44% (11 students)
Baseline Data:	At the end of 2019, using Reading age data, 78% of Rotokauri students were Reading At or Above their chronological age. Year 1 (2019) = 55% (6/11 students) were reading at or above their chronological age. Year 2 (2019) = 56% (14/25 students) were reading at or above their chronological age. Year 3 (2019) = 74% (14/19 students) were reading at or above their chronological age. Year 4 (2019) = 85% (28/33 students) were reading at or above their chronological age. Year 5 (2019) = 92% (36/39 students) were reading at or above their chronological age. Year 6 (2019) = 83% (30/36 students) were reading at or above their chronological age. Year 7 (2019) = 78% (14/18 students) were reading at or above their chronological age. Year 8 (2019) = 100% (14 students) were reading at or above their chronological age.

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>																																
<ul style="list-style-type: none"> Appointment of Literacy Lead Teacher to provide ongoing professional development e.g administering Running Records. Use of standardised literacy programme throughout the junior syndicate e.g letter cards, Word Worms. Target students regularly included on staff meeting agenda with a focus on progress and collaborative sharing of ideas. Teacher aide assistance provided to support staff with target students. SeeSaw used throughout the year to build home-school partnerships. Students classified as Well Below had individual education plans developed and these were reviewed each term. Class descriptions and target student overviews were completed each term. New resources (research based) were purchased. 	<table border="1" data-bbox="316 1128 778 1568"> <thead> <tr> <th>Year Level (2019)</th> <th>% At or Above (2019)</th> <th>Year Level (2020)</th> <th>% At or Above (2020)</th> </tr> </thead> <tbody> <tr> <td>Year 1</td> <td>6/11 = 55%</td> <td>Year 2</td> <td>10/19 = 53%</td> </tr> <tr> <td>Year 2</td> <td>14/25 = 56%</td> <td>Year 3</td> <td>16/26 = 62%</td> </tr> <tr> <td>Year 3</td> <td>14/19 = 74%</td> <td>Year 4</td> <td>14/18 = 78%</td> </tr> <tr> <td>Year 4</td> <td>23/28 = 82%</td> <td>Year 5</td> <td>30/35 = 86%</td> </tr> <tr> <td>Year 5</td> <td>25/39 = 64%</td> <td>Year 6</td> <td>35/38 = 92%</td> </tr> <tr> <td>Year 6</td> <td>30/36 = 83%</td> <td>Year 7</td> <td>23/24 = 96%</td> </tr> <tr> <td>Year 7</td> <td>14/18 = 78%</td> <td>Year 8</td> <td>15/20 = 75%</td> </tr> </tbody> </table> <p>Years 3, 4, 5, 6 & 7 in 2020 all met the goal of increasing the number of students At or Above their chronological age.</p> <p>Year 3 = 6% increase Year 4 = 4% increase Year 5 = 4% increase Year 6 = 28% increase Year 7 = 13% increase</p> <p>None of the Year 2 students (2020) made accelerated progress.</p> <p>Three students in the Year 3 cohort (2020) made pleasing progress from Below to At their chronological age.</p>	Year Level (2019)	% At or Above (2019)	Year Level (2020)	% At or Above (2020)	Year 1	6/11 = 55%	Year 2	10/19 = 53%	Year 2	14/25 = 56%	Year 3	16/26 = 62%	Year 3	14/19 = 74%	Year 4	14/18 = 78%	Year 4	23/28 = 82%	Year 5	30/35 = 86%	Year 5	25/39 = 64%	Year 6	35/38 = 92%	Year 6	30/36 = 83%	Year 7	23/24 = 96%	Year 7	14/18 = 78%	Year 8	15/20 = 75%	<ul style="list-style-type: none"> Impact of Covid-19 lockdown and ongoing repercussions on student progress and achievement. Change in assessment tool e.g PM to PROBE - when should this be? Year 1 students moved to Room 2 half way through the year - new teacher, new way of learning Parents not reading with students at home (junior school) Year 6 (2019) to Year 7 (2020) a lot of children left, 34 down to 23 students Tighter OTJ across standardised tools Moderation with teacher of previous class level and next teacher Variety of resources used (both online and hard copy throughout the year) e.g journals, novels, Seven + and Key Into. Room 8 teacher participated in reading research which helped her and target students. Yolanda Soryl programme 	<ul style="list-style-type: none"> Walk throughs by Management Team to be scheduled on a regular basis. Strategic staff meetings scheduled twice a term to look at progress of target students. SeeSaw used more specifically in reading across the school. Expand the intermediate range of reading material in the library. Use of free apps, Epic, Read Theory in the classroom. Use of MOE decodable readers when available to schools and possibility of teacher training. Team moderation as part of syndicate agenda for meetings. Use of e-asTTle reading for triangulation of data. Continue to purchase new books for junior school. Principal to investigate how to develop a love of reading across the school (home/school partnership).
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- Focus in class programmes on – use of modelling books, structured reading lessons, lots of discussion
- Families purchased reading logs and staff promoted these during the year.
- Staff analysed assessment data and documented next steps.
- Whole class and small groups taught with clear expectations shared with the students.

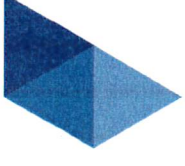
consistently throughout the junior school.

- Teacher professional development for reading follow-up etc so teachers know what is there, what is valid and how to use.
- Management to investigate Reading Recovery and Quick 60 programmes for 2022.
- Staff to include Library skills and research skills as part of reading programme.
- Professional development around understanding and supporting dyslexic students.
- Use of Key Into for comprehension focus.

Planning for next year:

- Provide funding in the budget for junior and senior syndicate purchasing of new resources and assessment tools e.g PAT marking.
- Professional development focus through ALL team.
- Continue to improve the teacher knowledge of reading pedagogy.
- Management Team to monitor reading programmes across the school.
- Review of end of year data to identify areas of best impact/evidence.

Analysis of Variance Reporting



School Name:	Rotokauri	School Number:	1930
Strategic Aim:	Effective Learning – students will actively engage in their learning through curiosity and creativity.		
Annual Aim:	To increase the number of students Writing at or above their curriculum level.		
Target:	<p>In 2020 we aim to lift writing achievement for each year level.</p> <p>Analysis of data identified the following cohorts to focus on in 2020 (Below or Well Below in 2019) –</p> <p>Target Group - Year 5 students (2020) = 24% (8 students) Target Group - Year 7 students (2020) = 31% (11 students) Target Group - Year 8 students (2020) = 33% (6 students)</p>		
Baseline Data:	<p>At the end of 2019 using Writing data, 81% of students were writing At or Above their curriculum level.</p> <p>Year 1 (2019) = 100% (11/11 students) were writing at or above their curriculum level. Year 2 (2019) = 80% (20/25 students) were writing at or above their curriculum level. Year 3 (2019) = 84% (16/19 students) were writing at or above their curriculum level. Year 4 (2019) = 76% (25/33 students) were writing at or above their curriculum level. Year 5 (2019) = 84% (33/39 students) were writing at or above their curriculum level. Year 6 (2019) = 69% (25/36 students) were writing at or above their curriculum level. Year 7 (2019) = 67% (12/18 students) were writing at or above their curriculum level. Year 8 (2019) = 86% (12/14 students) were writing at or above their curriculum level.</p>		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>																																
<ul style="list-style-type: none"> • ALL team developed with three staff members completing professional development training and meeting regularly. • Literacy Lead Teacher appointed to provide ongoing professional development e.g cross-curricular links. • Standardised literacy programme developed throughout the junior syndicate e.g letter cards, word worm. • Walk throughs conducted by Management Team. • Target students regularly discussed at syndicate meetings. • Feedback provided to staff from ALL professional development and team meetings • Teacher aide assistance provided to support staff with target students. • Students that are classified as Well Below will have Individual Education Plans. • Target students overview reviewed each term. 	<table border="1" data-bbox="344 1128 831 1568"> <thead> <tr> <th>Year Level (2019)</th> <th>% At or Above (2019)</th> <th>Year Level (2020)</th> <th>% At or Above (2020)</th> </tr> </thead> <tbody> <tr> <td>Year 1</td> <td>11/11 = 100%</td> <td>Year 2</td> <td>16/19 = 84%</td> </tr> <tr> <td>Year 2</td> <td>20/25 = 80%</td> <td>Year 3</td> <td>21/26 = 81%</td> </tr> <tr> <td>Year 3</td> <td>16/19 = 84%</td> <td>Year 4</td> <td>12/18 = 67%</td> </tr> <tr> <td>Year 4</td> <td>25/33 = 76%</td> <td>Year 5</td> <td>30/35 = 86%</td> </tr> <tr> <td>Year 5</td> <td>33/39 = 85%</td> <td>Year 6</td> <td>19/38 = 50%</td> </tr> <tr> <td>Year 6</td> <td>25/36 = 69%</td> <td>Year 7</td> <td>20/24 = 83%</td> </tr> <tr> <td>Year 7</td> <td>12/18 = 67%</td> <td>Year 8</td> <td>11/20 = 55%</td> </tr> </tbody> </table> <p>At the end of 2020, using Writing data, 76% of Rotokauri students were Writing At or Above their curriculum level. This is a decrease of 4% from 2019.</p> <p>Years 2, 4 & 6 in 2020 all met the goal of increasing the number of students At or Above their curriculum level. Year 2 = 1% increase Year 4 = 10% increase Year 6 = 14% increase</p>	Year Level (2019)	% At or Above (2019)	Year Level (2020)	% At or Above (2020)	Year 1	11/11 = 100%	Year 2	16/19 = 84%	Year 2	20/25 = 80%	Year 3	21/26 = 81%	Year 3	16/19 = 84%	Year 4	12/18 = 67%	Year 4	25/33 = 76%	Year 5	30/35 = 86%	Year 5	33/39 = 85%	Year 6	19/38 = 50%	Year 6	25/36 = 69%	Year 7	20/24 = 83%	Year 7	12/18 = 67%	Year 8	11/20 = 55%	<ul style="list-style-type: none"> • Impact of Covid-19 lockdown and ongoing repercussions on student progress and achievement. • Some target students now have a sense of belief in their achievement. • Use of exemplars in classroom programmes. • Clear success criteria and learning intentions. • Sharing of successes at staff meetings. • ALL team working collaboratively and sharing knowledge with other staff members. • Development of writing buddies across some classrooms. • Timely feedback and feedforward. • SeeSaw used to publish to parents • 2020 moderation was tighter with more consistency across the syndicates. • Assessed too high from previous years. • Staff becoming more knowledgeable about what each level looks like. 	<ul style="list-style-type: none"> • Walk throughs by Management Team to be scheduled on a regular basis. • Strategic staff meetings scheduled twice a term to look at progress of target students. • SeeSaw used more specifically in reading across the school. • Continue with Ministry PLD for ALL team, increase spread of knowledge to buddy teachers. • Literacy Lead teacher to organise moderation workshops for consistency of assessment across the school. • Vocabulary study programme developed as part of writing programme. • Professional development opportunities to increase confidence with teaching quality writing programmes. • Breaking teaching in to steps, allowing time for longer pieces of writing, quality vs quantity
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<ul style="list-style-type: none"> • SeeSaw beginning to be used throughout the school to build home-school partnerships, especially during lockdown. • Start of review of assessment tools used throughout the school e.g writing sample (non-fiction text) with moderation, e-asTTle. • Literacy Lead Teacher completed inquiry into teaching spelling as start of developing schoolwide spelling curriculum. • Purchased WordLab and organised professional development for staff in 2021. • Steps Web used as an extra resource to be used for Target Students. • Development of Emergent level for reporting to parents. 	<p>Two target students in Year 4, 2019 left Rotokauri School. Two of the Year 5 students (2020) made pleasing progress (one sub-level movement) from Well Below to Below. One of the Year 5 students (2020) moved from Below and is now At their curriculum level.</p> <p>Seven target students in Year 6, 2019 left Rotokauri School. Two of the Year 7 students (2020) moved from Below and are now At their curriculum level.</p> <p>One of the Year 8 students (2020) moved from Well Below and is now At their curriculum level.</p>	<ul style="list-style-type: none"> • Some resources, such as RIC, have improved spelling levels in classes. • Year 6 & 7 - top heavy boys, research suggests boys take longer to engage in writing 	<ul style="list-style-type: none"> • Teacher inquiry - how to motivate boys to engage in writing • Use of WordLab, Write That Essay and Yolanda Soryl • Focus on planning, paragraphing and proofreading • Text type approach to writing • Look at the weighting of surface to deeper features to ensure that children are not held back unfairly due to capital letters/fullstops
<p>Planning for next year:</p>			
<ol style="list-style-type: none"> 1. ALL professional development for whole school with a goal of improving children's writing. 2. Purchasing new resources to improve children's writing and spelling e.g WordLab, Write That Essay (Yr 7 & 8) and Yolanda Soryl (Yr 1 & 2) 3. Improve whole school moderation around OTJs for Writing. 4. Continue to fund teacher aide support for target students. 5. Strengthen staff capability to analyse student data and developing next steps for children's learning. 6. Continue to develop student agency and ownership of their learning. 7. Continue to improve staff understanding of children's progressions and the content in NZ Curriculum. 			