

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

The Auditor-General is the auditor of Rototuna Primary School (the School). The Auditor-General has appointed me, R K Owen, 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 20, 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 27 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 and 21, Analysis of Variance report on pages 1 to 5, cover page and index page, but does not include the financial statements, and our auditor's report thereon.

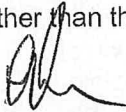
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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.



R.K. Owen
Owen McLeod & Co
On behalf of the Auditor-General
Hamilton, New Zealand

ROTOTUNA PRIMARY SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number: 6976

Principal: James Eldridge

School Address: 23 Strathmore Dr, Rototuna, Hamilton 3210

School Postal Address:

School Email: office@rototunaprimarv.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term
Rob Willetts	Chair Person	Elected	Jun-22
James Eldridge	Principal	Appointed	
Niwa Nuri	Parent Rep	Elected	Jun-22
Grant Lee	Parent Rep	Elected	Jun-22
Gordon Feng	Parent Rep	Elected	Jun-22
Dee-Anne Leith	Parent Rep	Elected	Jun-22
Sherrin Jefferies	Staff Rep	Elected	Jun-22

Accountant / Service Provider: Granville and She Limited
Chartered Accountants

ROTOTUNA PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2020

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Rototuna Primary 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.

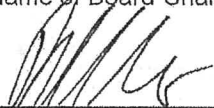
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

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.

Rob Willetts

Full Name of Board Chairperson

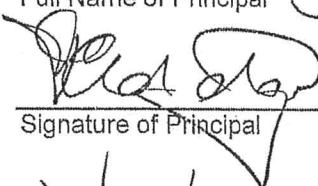


Signature of Board Chairperson

24/05/21

James Eldridge

Full Name of Principal



Signature of Principal

24/05/21

Rototuna Primary 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	6,606,371	6,215,700	6,299,634
Locally Raised Funds	3	131,890	141,000	210,175
Interest income		7,960	14,000	11,507
International Students	4	103,250	180,000	149,750
		<u>6,849,471</u>	<u>6,550,700</u>	<u>6,671,066</u>
Expenses				
Locally Raised Funds	3	67,284	61,500	80,312
International Students	4	3,406	-	2,417
Learning Resources	5	4,703,348	4,661,705	4,596,340
Administration	6	273,556	274,650	290,468
Finance		3,972	-	1,242
Depreciation	8	158,817	115,000	161,396
Loss on Disposal of Property, Plant and Equipment	13	2,989	-	4,225
Amortisation of Intangible Assets	14	21,388	-	27,534
		<u>6,755,372</u>	<u>6,632,855</u>	<u>6,645,178</u>
Net Surplus / (Deficit) for the year		94,099	(82,155)	25,888
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>94,099</u>	<u>(82,155)</u>	<u>25,888</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.



Rototuna Primary 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		<u>1,259,791</u>	<u>1,259,791</u>	<u>1,233,903</u>
Total comprehensive revenue and expense for the year		94,099	(82,155)	25,888
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		25,974	-	-
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9				
Equity at 31 December	26	<u>1,379,864</u>	<u>1,177,635</u>	<u>1,259,791</u>
Retained Earnings		1,379,864	1,177,635	1,259,791
Reserves		-	-	-
Equity at 31 December		<u>1,379,864</u>	<u>1,177,635</u>	<u>1,259,791</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.



Rototuna Primary School

Statement of Financial Position

As at 31 December 2020

		2020	2020 Budget (Unaudited)	2019
	Notes	Actual \$	\$	Actual \$
Current Assets				
Cash and Cash Equivalents	9	379,479	165,806	248,590
Accounts Receivable	10	315,163	300,900	269,573
GST Receivable		3,477	3,400	-
Prepayments		12,781	10,000	5,828
Inventories	11	3,008	3,000	3,817
Investments	12	305,362	300,000	797,976
Funds Held for Capital works Projects	20	29,059		
		<u>1,048,329</u>	<u>783,106</u>	<u>1,325,784</u>
Current Liabilities				
GST Payable		-	-	65,082
Accounts Payable	15	370,419	332,000	326,516
Borrowings - Due in one year	16	4,693	4,000	-
Revenue Received in Advance	17	3,500	3,500	31,807
Finance Lease Liability - Current Portion	19	37,597	40,000	34,995
		<u>531,059</u>	<u>464,500</u>	<u>947,592</u>
Working Capital Surplus/(Deficit)		<u>517,270</u>	<u>318,606</u>	<u>378,192</u>
Non-current Assets				
Property, Plant and Equipment	13	969,548	987,029	946,087
Intangible Assets	14	24,462	-	45,850
		<u>994,010</u>	<u>987,029</u>	<u>991,937</u>
Non-current Liabilities				
Borrowings	16	18,774	18,000	-
Provision for Cyclical Maintenance	18	91,169	90,000	78,144
Finance Lease Liability	19	21,473	20,000	32,194
		<u>131,416</u>	<u>128,000</u>	<u>110,338</u>
Net Assets		<u>1,379,864</u>	<u>1,177,635</u>	<u>1,259,791</u>
Equity	26	<u>1,379,864</u>	<u>1,177,635</u>	<u>1,259,791</u>

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



Rototuna Primary 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		1,442,676	1,179,155	1,316,781
Locally Raised Funds		127,441	143,800	215,395
International Students		82,250	180,000	162,250
Goods and Services Tax (net)		(68,559)	(73,400)	97,420
Payments to Employees		(893,838)	(821,000)	(842,322)
Payments to Suppliers		(511,555)	(613,955)	(583,403)
Interest Paid		(3,972)	-	(1,242)
Interest Received		11,177	17,200	10,244
Net cash from/(to) Operating Activities		185,620	11,800	375,123
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		(2,989)	-	(4,225)
Purchase of Property Plant & Equipment (and Intangibles)		(151,112)	(152,029)	(167,149)
Purchase of Investments		492,614	469,035	(509,408)
Net cash from/(to) Investing Activities		338,513	317,006	(680,782)
Cash flows from Financing Activities				
Furniture and Equipment Grant		25,974	-	
Finance Lease Payments		(39,284)	(5,000)	(39,156)
Loans Received/ Repayment of Loans		23,467	22,000	
Funds Held for Capital Works Projects		(403,401)	(415,000)	474,082
Net cash from/(to) Financing Activities		(393,244)	(398,000)	434,926
Net increase/(decrease) in cash and cash equivalents		130,889	(69,194)	129,267
Cash and cash equivalents at the beginning of the year	9	248,590	235,000	119,323
Cash and cash equivalents at the end of the year	9	379,479	165,806	248,590

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.



Rototuna Primary School

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

Rototuna Primary 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

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 18.

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 13.

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.

Grants for the use of land and buildings are also 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. Use of land and building grants are recorded as income in the period the school uses the land and building.

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

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.

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	40 years
Furniture and equipment	10 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) 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 that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. Its 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.



l) 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.

m) 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.

n) 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.

o) Revenue Received in Advance

Revenue received in advance relates to fees received from international, and family 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. (If this statement is incorrect please delete)

p) 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).

q) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, recoverable GST, prepayments, inventories 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, borrowings, finance lease liability, and funds held for capital works. All of these financial liabilities are categorised as 'financial liabilities measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

r) 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.

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

s) 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.

t) Budget Figures

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

u) 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	1,151,930	1,048,200	1,058,682
Teachers' Salaries Grants	3,926,285	3,900,000	3,825,891
Use of Land and Buildings Grants	1,223,795	1,200,000	1,197,860
Other MoE Grants	304,361	67,500	217,201
Other Government Grants	-	-	-
	<u>6,606,371</u>	<u>6,215,700</u>	<u>6,299,634</u>

Other MOE Grants total includes additional COVID-19 funding totalling \$(47,514) for the year ended 31 December 2020.

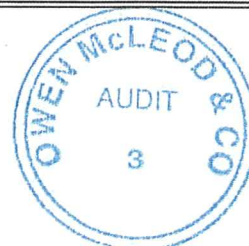
3. Locally Raised Funds

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue			
Activities	64,295	60,000	56,224
Trading	1,296	1,000	38,303
Other Revenue	34,940	40,000	27,084
Expenses			
Activities	67,217	60,500	49,596
Trading	67	1,000	30,716
	<u>67,284</u>	<u>61,500</u>	<u>80,312</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>64,606</u>	<u>79,500</u>	<u>129,863</u>

4. International Student Revenue and Expenses

	2020 Actual Number	2020 Budget (Unaudited) Number	2019 Actual Number
International Student Roll	10	10	16
Revenue			
International Student Fees	103,250	180,000	149,750
Expenses			
International Student Levy	3,406	-	2,417
	<u>3,406</u>	<u>-</u>	<u>2,417</u>
<i>Surplus/ (Deficit) for the year International Students</i>	<u>99,844</u>	<u>180,000</u>	<u>147,333</u>



5. Learning Resources

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	40,495	64,705	74,745
Equipment Repairs	1,306	1,500	932
Information and Communication Technology	36,737	41,800	40,694
Extra-Curricular Activities	-	-	8,688
Library Resources	716	9,700	1,433
Employee Benefits - Salaries	4,567,610	4,457,000	4,443,087
Staff Development	56,484	87,000	26,761
	<u>4,703,348</u>	<u>4,661,705</u>	<u>4,596,340</u>

6. Administration

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fee	5,300	5,100	5,100
Board of Trustees Fees	3,110	6,000	4,215
Board of Trustees Expenses	4,086	12,050	13,806
Communication	15,384	15,300	18,500
Consumables	14,865	24,100	22,107
Other	26,598	42,600	44,821
Employee Benefits - Salaries	183,653	163,500	165,764
Insurance	10,700	-	8,455
Service Providers, Contractors and Consultancy	9,860	6,000	7,700
	<u>273,556</u>	<u>274,650</u>	<u>290,468</u>

7. Property

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	21,019	23,000	23,266
Consultancy and Contract Services	84,727	74,000	73,029
Cyclical Maintenance Provision	13,025	20,000	13,023
Grounds	3,157	5,000	9,414
Heat, Light and Water	32,723	41,000	39,811
Rates	6,432	7,000	6,757
Repairs and Maintenance	20,533	41,500	35,650
Use of Land and Buildings	1,223,795	1,200,000	1,197,860
Security	23,439	25,000	19,343
Employee Benefits - Salaries	91,762	83,500	63,091
	<u>1,520,612</u>	<u>1,520,000</u>	<u>1,481,244</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.



8. Depreciation

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Buildings - School	9,117	6,625	9,117
Furniture and Equipment	88,001	63,530	84,800
Information and Communication Technology	21,388	15,545	27,533
Leased Assets	36,125	26,255	35,663
Library Resources	4,186	3,045	4,283
	<u>158,817</u>	<u>115,000</u>	<u>161,396</u>

9. Cash and Cash Equivalents

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Bank Current Account	33,080	25,806	38,611
Bank Call Account	346,399	140,000	209,979
Cash and cash equivalents for Statement of Cash Flows	<u>379,479</u>	<u>165,806</u>	<u>248,590</u>

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

Of the \$379,479 Cash and Cash Equivalents, \$85,791 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.

10. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	-	-	2,858
Interest Receivable	369	300	3,586
Banking Staffing Underuse	615	600	-
Teacher Salaries Grant Receivable	314,179	300,000	263,129
	<u>315,163</u>	<u>300,900</u>	<u>269,573</u>
Receivables from Exchange Transactions	369	300	6,444
Receivables from Non-Exchange Transactions	314,794	300,600	263,129
	<u>315,163</u>	<u>300,900</u>	<u>269,573</u>

11. Inventories

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Stationery	2,550	2,500	2,526
School Uniforms	458	500	1,291
	<u>3,008</u>	<u>3,000</u>	<u>3,817</u>



12. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	305,362	300,000	797,976
Total Investments	305,362	300,000	797,976

2020	\$	\$	\$	\$	\$	\$
Buildings	325,124				(9,117)	316,007
Furniture and Equipment	485,044	147,604			(88,001)	544,647
Information and Communication Technology	45,850				(21,388)	24,462
Leased Assets	60,086	31,165			(36,125)	55,126
Library Resources	29,984	6,494	(2,986)		(4,186)	29,306
Balance at 31 December 2020	946,088	185,263	(2,986)	-	(158,817)	969,548

The net carrying value of equipment held under a finance lease is **\$55,126 (2019 \$60,085)**

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2020			
Buildings	364,650	(48,643)	316,007
Furniture and Equipment	1,165,147	(620,500)	544,647
Information and Communication Technology	202,489	(178,027)	24,462
Leased Assets	195,680	(140,554)	55,126
Library Resources	88,717	(59,411)	29,306
Balance at 31 December 2020	2,016,683	(1,047,135)	969,548

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2019						
Buildings	334,241				(9,117)	325,124
Furniture and Equipment	455,089	114,755			(84,800)	485,044
Information and Communication Technology	47,637	25,746			(27,533)	45,850
Leased Assets	66,211	29,537			(35,663)	60,085
Library Resources	33,367	5,127	(4,227)		(4,283)	29,984
Balance at 31 December 2019	936,545	175,165	(4,227)	-	(161,396)	946,087

The net carrying value of equipment held under a finance lease is **\$60,085 (2018: \$66,211)**



	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
Buildings	364,650	(39,526)	325,124
Furniture and Equipment	1,017,543	(532,499)	485,044
Information and Communication Technology	202,489	(156,639)	45,850
Leased Assets	164,515	(104,430)	60,085
Library Resources	91,318	(61,334)	29,984
Balance at 31 December 2019	1,840,515	(894,428)	946,087

14. Intangible Assets

The School's Intangible Assets are made up of acquired computer software.

	Acquired software	internally generated software	Total \$
Cost			
Balance at 1 January 2019	250,950	-	225,203
Additions	-	-	25,747
Balance at 31 December 2019 / 1 January 2020	250,950	-	250,950
Balance at 31 December 2020	250,950	-	250,950
Accumulated Amortisation and impairment losses			
Balance at 1 January 2019	177,566	-	146,783
Amortisation expense	27,534	-	30,786
Balance at 31 December 2019 / 1 January 2020	205,100	-	177,566
Amortisation expense	21,388	-	27,534
Balance at 31 December 2020	226,488	-	205,100
Carrying amounts			
At 1 January 2019	73,384	-	52,418
At 31 December 2019 / 1 January 2020	45,850	-	47,637
At 31 December 2020	24,462	-	45,850

Restrictions

There are no restrictions over the title of the school's intangible assets, nor are any intangible assets pledged as security for liabilities.

Capital commitments

The amount of contractual commitments for the acquisition of intangible assets is \$nil (2019: \$nil)

15. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	25,700	25,000	38,094
Accruals	9,258	9,000	8,913
Employee Entitlements - Salaries	314,179	278,000	263,129
Employee Entitlements - Leave Accrual	21,282	20,000	16,380
	370,419	332,000	326,516
Payables for Exchange Transactions	370,419	332,000	326,516
	370,419	332,000	326,516

The carrying value of payables approximates their fair value.



16. Borrowings

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Due in One Year	4,693	4,000	-
Due Beyond One Year	18,774	18,000	-
	<u>23,467</u>	<u>22,000</u>	<u>-</u>

The school has borrowings at 31 December 2020 of \$23,467 (31 December 2019 Nil). This loan is from EECA for the purpose of upgrading LED lighting. The loan is unsecured, no interest charged and the loan is payable equal instalments of \$1,173.35 until November 2025.

17. Revenue Received in Advance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Income in Advance	3,500	3,500	24,500
Other	-	-	7,307
	<u>3,500</u>	<u>3,500</u>	<u>31,807</u>

18. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	78,144	78,144	65,121
Increase/ (decrease) to the Provision During the Year	13,025	11,856	13,023
Provision at the End of the Year	<u>91,169</u>	<u>90,000</u>	<u>78,144</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Term	91,169	90,000	78,144
	<u>91,169</u>	<u>90,000</u>	<u>78,144</u>

19. 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	37,597	40,000	34,995
Later than One Year and no Later than Five Years	21,473	20,000	32,194
Later than Five Years			
	<u>59,070</u>	<u>60,000</u>	<u>67,189</u>



20. 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 \$
ILE Project	<i>in progress</i>	489,192	193,798	(665,209)	-	17,781
Hall Aircon	<i>in progress</i>	-	105,390	(8,321)	-	97,069
LSC Offices	<i>in progress</i>	-	-	(12,151)	-	(12,151)
Admin Block	<i>in progress</i>	-	-	(7,052)	-	(7,052)
5YA Drainage/Stormwater				(5,650)		(5,650)
Manuka Block outdoor				(4,206)		(4,206)
Totals		489,192	299,188	(702,589)	-	85,791

Represented by:

Funds Held on Behalf of the Ministry of Education	114,850
Funds Due from the Ministry of Education	29,059
	<u>85,791</u>

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
ILE Project	<i>in progress</i>		526,212	(37,020)	-	489,192
Learning Support Bathroom	<i>completed</i>	15,110	7,697	(22,773)	(34)	-
Totals		15,110	533,909	(59,793)	(34)	489,192

21. 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.

Mrs Eileen Nuri the wife of Board member Niwa Nuri is a teacher and Ms Siobhan Nuri the daughter of Mr Nuri is a teacher aide on staff.



22. 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	3,110	4,215
Full-time equivalent members	0.08	0.13
<i>Leadership Team</i>		
Remuneration	515,287	499,428
Full-time equivalent members	4	4
Total key management personnel remuneration	518,397	503,643
Total full-time equivalent personnel	4.08	4.13

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	160-170	40-50
Benefits and Other Emoluments	0-10	0-10
Termination Benefits	-	-

Principal 2

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
Benefits and Other Emoluments	-	-
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	2.00	4.00
110-120	3.00	
	5.00	4.00

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



23. 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 Number of People		\$5,354 1

24. 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.

25. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has entered into contract agreements for capital works as follows:

- (a) contract to have a ILE Project to be completed in **2020**, which will be fully funded by the Ministry of Education. \$682,990 has been received of which \$665,209 has been spent on the project to date; and
- (b) contract to have Hall aircon upgraded as agent for the Ministry of Education. This project is fully funded by the Ministry and \$105,390 has been received of which \$8,321 has been spent on the project to balance date. This project has been approved by the Ministry; and
- (c) contract to have LSC Offices upgraded as agent for the Ministry of Education. The project is fully funded by the Ministry, \$7,052 has been spent on the project to balance date. This project has been approved by the Ministry.
- (d) contract to have the admin block upgraded as agent for the Ministry of Education. The project is fully funded by the Ministry, \$5650 has been spent on the project to balance date. This project has been approved by the Ministry.
- (e) contract to have Manuka Block Outdoor upgraded as agent for the Ministry of Education. The project is fully funded by the Ministry, \$4,206 has been spent on the project to balance date. This project has been approved by the Ministry.

As at 31 December 2019, Contract to have a ILE Project completed as agent for the Ministry of Education. This project is fully funded by the Ministry and to date \$526,212 has been received of which \$37,020 has been spent. This project has been approved by the Ministry.

26. 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.



27. 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	379,479	165,806	248,590
Receivables	315,163	300,900	269,573
Investments - Term Deposits	305,362	300,000	797,976
Total Financial assets measured at amortised cost	<u>1,000,004</u>	<u>766,706</u>	<u>1,316,139</u>

Financial liabilities measured at amortised cost

Payables	370,419	332,000	326,516
Finance Leases	59,070	60,000	67,189
Total Financial Liabilities Measured at Amortised Cost	<u>452,956</u>	<u>414,000</u>	<u>393,705</u>

28. Events After Balance Date

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



Kiwisport

Kiwisport is a Government funded initiative to support student's participation in organised sport. In 2020, the school received total Kiwisport funding of \$12,390(excluding GST). The funding was spent on sporting endeavours.

Analysis of Variance Reporting



School Name:	Rototuna Primary School	School Number:	6976
Strategic Aim:	<ul style="list-style-type: none"> • Accelerate progress for priority learners, especially Māori, in reading, writing and maths • Use teaching as inquiry to support acceleration pedagogies • Use collaborative inquiry to explore key drivers of acceleration • Increase agency of learners • Improve and expand digital learning tools • Explore inquiry based learning 		
Annual Aim:	<ul style="list-style-type: none"> • Engage Learning Support Coordinator: Learning and Behaviour to organise an initiative designed for a group of boys in writing • Consider PLD for staff to better meet the unique literacy needs of English language learners in their classroom • Review in-class ELL support hours and programmes for ELL students • Trial a team based early intervention approach (diagnostic assessments and pathways) for new students to school throughout the year, particularly in writing • Continue with Priority Learner Case Study initiative, possibly increasing these to 2 learners per classroom. • Continue tracking 2019 selected students in 2020. For those who have met the expectation, select other students. • Writing Champions to be appointed to each year level to receive regular coaching and PLD from DP:Pedagogy and build sustainability. Teachers will be released for one block per term (Term 2-4) to observe the practice of their Writing Champion in their team • Strengthen Team Leaders data competence and moderation processes to address variance in achievement within teams • New teachers to school targeted for ongoing, classroom based PLD in writing delivered by COL: In-school Literacy Leaders • Home Learning Journals will be trialled • Revise school wide data points and reporting to parents formats • Consider a simple version of the priority learner case study in reading • Continue to provide Ako Whakatere initiative • Continue Reading Specialist Teacher Initiative 		
Target:	<p>2020 Writing Targets</p> <p>Achievement Targets:</p> <ul style="list-style-type: none"> • Increase the number of ALL learners (Y1-6, excluding ELL Funded learners) achieving at or above the expectation for writing to more than 80% • Decrease the disparity between BOYS and GIRLS achievement data to under 10%. This will mean supporting approximately 20 boys to reach the expectation in writing. • Decrease the variance of achievement data in writing between classes within teams by 10% • Strengthen Team Leaders data competence and moderation processes to address variance in achievement within teams • New teachers to school targeted for ongoing, classroom based PLD in writing delivered by COL: In-school Literacy Leaders • Home Learning Journals will be trialled • Revise school wide data points and reporting to parents formats • Consider a simple version of the priority learner case study in reading 		

Tātaritanga raraunga

- | | | |
|--|---|--|
| | <ul style="list-style-type: none">• Continue to provide Ako Whakare initiative• Continue Reading Specialist Teacher Initiative | |
|--|---|--|

Tātaritanga raraunga

Baseline Data:

Strategic Intent 1: Student Progress, Achievement and Agency KEY IMPROVEMENT STRATEGIES: Writing - 2020

Baseline ACHIEVEMENT Data - 2019 Results:

WRITING: YEAR LEVEL GROUPS	Well Below	Below	At	Above	TOTAL	Achieved Standard (at or above)
Year 0	0	0	71	5	76	76
Year 1	0	0.0%	40	30.5%	68	50.4%
Year 2	0	0.0%	42	29.2%	79	54.9%
Year 3	5	3.8%	41	31.1%	80	63.8%
Year 4	11	7.0%	80	31.8%	81	81.3%
Year 5	5	3.2%	48	31.0%	84	54.2%
Year 6	16	9.2%	32	19.4%	108	65.5%
ALL STUDENTS	37	3.9%	253	26.3%	589	59.2%
WRITING: GENDER	Well Below	Below	At	Above	TOTAL	Achieved Standard (at or above)
Male	23	4.8%	154	32.1%	287	55.8%
Female	14	2.9%	99	25.8%	161	63.7%
TOTAL: ALL STUDENTS	37	3.9%	253	26.3%	589	59.2%
WRITING: ETHNIC GROUPS	Well Below	Below	At	Above	TOTAL	Achieved Standard (at or above)
Māori	8	5.8%	38	29.9%	84	60.4%
Pasifika	1	3.8%	6	23.1%	17	65.4%
Asian	8	2.6%	64	21.1%	192	63.2%
MELAA	7	9.2%	32	42.1%	39	44.7%
NZ European/Other European	13	3.1%	115	27.6%	242	59.2%
TOTAL: ALL STUDENTS	37	3.9%	253	26.3%	589	59.2%

Achievement data

- Achievement data from the end of 2019 showed that a **large majority** of students achieved at and above The New Zealand Curriculum expectations in writing.
- It is pleasing to note that Māori, Pacific, Asian and NZ European/Other European subgroups met our equity benchmark by being within 4% of the overall achievement data result of 'all students'.
- However, there was **underachievement** for boys in writing when compared to 'girls' and 'all students' subgroups. A disparity of 13.4% is reported between Boys and Girls achievement data.
- There was also **underachievement** for our MELAA (Middle Eastern, Latin American, African) subgroup when compared to other ethnic subgroups and 'all students' subgroups. This group is largely made up of ELL Funded students.
- When analysing the overall achievement data for each year level, we noticed a variance range of between 8.0% - 27.9% in class data within teams. The team with the greatest variance between classrooms, mined their data further to explore their variance. These variances show the difference between the class with the highest number of students achieving at or above the expectation in writing and the class with the lowest number of students achieving at or above the expectation in writing.

'Closing the Achievement Gap' Data

RPS have tracked the achievement of priority learners in writing since the end of 2017 to 'close the achievement gap'.

- Nearly a third of priority learners in writing (identified in 2017) have since 'closed the achievement gap' and have now achieved the expectation in writing.

Progress Data

All Priority Learners: 37.4% (65/174) achieved accelerated progress in 3 or more writing domains

Year 3 Priority Learners: 37.8% (14/37) achieved accelerated progress in 2 of these writing domains (forming intentions, spelling, vocab/sentence/structure)

Year 4 Priority Learners: 40.4% (21/52) achieved accelerated progress in 2 of these writing domains (forming intentions, spelling, vocab/sentence/structure)

Year 5 Priority Learners: 54.5% (24/44) achieved accelerated progress in 2 of these writing domains (forming intentions, spelling, vocab/sentence/structure)

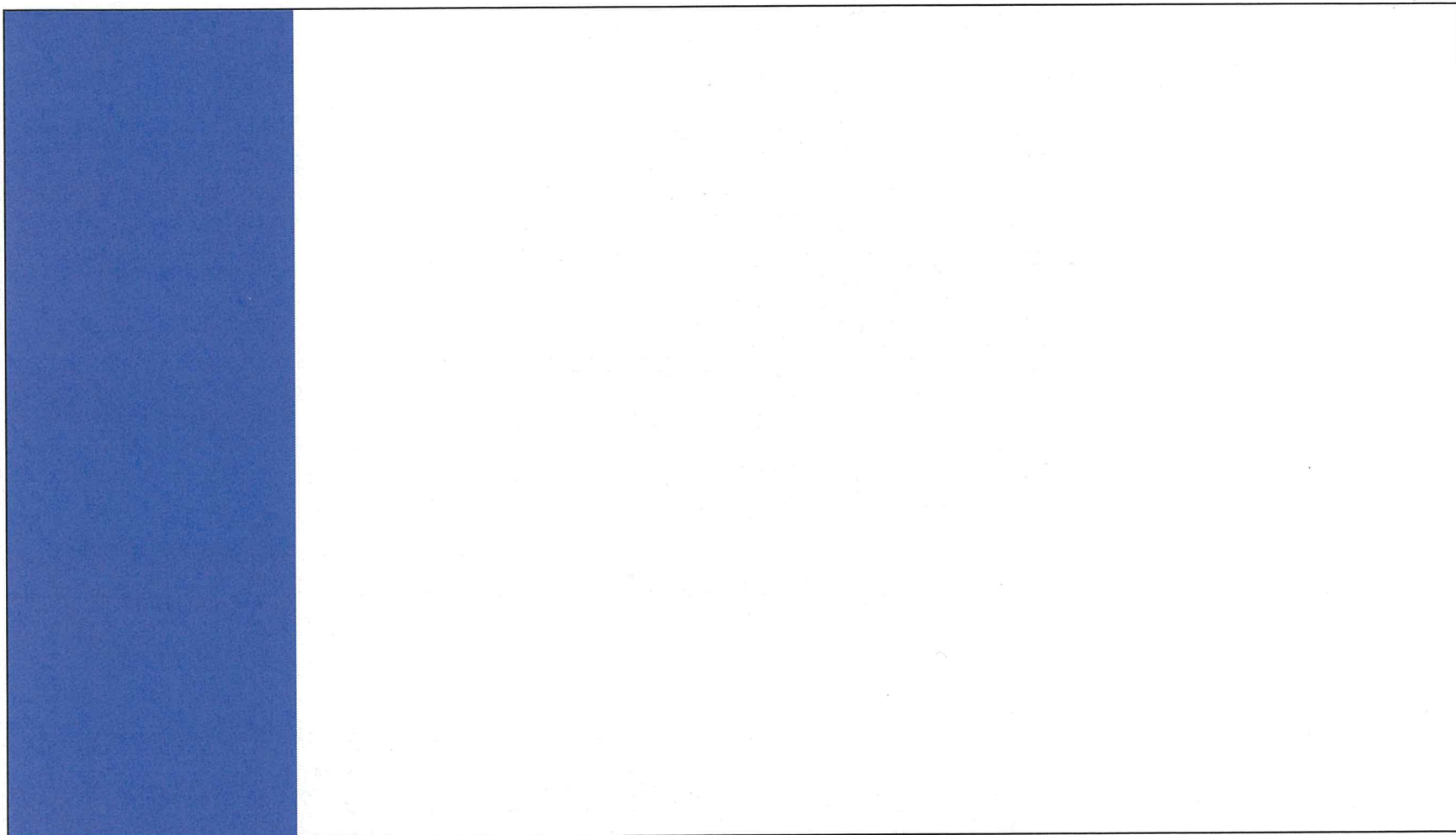
Year 6 Priority Learners: 50.0% (21/42) achieved accelerated progress in 2 of these writing domains (forming intentions, spelling, vocab/sentence/structure)

Māori Priority Learners: 66.7% (20/30) achieved accelerated progress in 2 of these writing domains (forming intentions, spelling, vocab/sentence/structure)

Pacific Priority Learners: 40% (2/5) achieved accelerated progress in 2 of these writing domains (forming intentions, spelling, vocab/sentence/structure)

Male Priority Learners: 45.7% (48/105) achieved accelerated progress in 2 of these writing domains (forming intentions, spelling, vocab/sentence/structure)

Tātaritanga raraunga



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>
<p>During this unprecedented year of Covid 19, in order to support staff hauora and well being, we eliminated a variety of school wide initiatives. The Learning Support coordinators did not engage with Boys writing, nor did teachers complete the priority learner case studies, nor were writing champions appointed and reading priority learners were not considered.</p> <p>Revision of reporting to parents was not revisited rather our energy was spent focusing on home learning expectations and routines.</p> <p>For the first time we assessed both Teacher and Student Effort. This has highlighted student efficacy is high as students continued to rate their effort as higher than that of the teacher. This disparity was reduced from mid term to end of year.</p> <p>Home learning journals were trialed and after gathering teacher voice this will be discontinued in 2021.</p> <p>Maori achievement was on par with that of non Maori. Our Ako Whakatere initiative continued as well as our Specialist Reading Teacher.</p>	<p>Although every effort was made by staff to provide and support online home learning, we know many students may have coped in a variety of ways without the physical presence of a classroom and teacher. Hence the data should be analysed acknowledging with at least a 6 week break from a full classroom programme.</p> <p>The writing targets for 2020 of 80% achievement were not attained.</p> <p>School Wide minus the ELL funded students was 74.5%</p> <p>School wide Data was collected both in mid term and at the end of the year in students writing, reading and maths. Mid Year data for all students in writing was 66.2%. The end of year this increased to 69.4%. There is a variance of 10.4% between girls and boys and the goal to reduce this disparity was not achieved. (Girls 74.5% & Boys 64.2%)</p>	<p>Interrupted Year with Covid 19.</p> <p>Other significant factors to consider, was we ended 2019 with 99 funded English Second Language Learners. Even with the borders closed, this year we have finished with 132. This is a significant 33% increase in funded ESOL students.</p> <p>Previously the data showed that 552 students were classified as being at RPS since 5 years old. This number has dropped to 539 with slightly more Whānau moving post covid. The final variances between those that have kept their tamariki in our school since 5 year old in Writing (6.5%) It appears children who start at our school continue with improved levels of achievement.</p>	<p>Writing has remained the focus of Professional Learning at RPS for several years now.</p> <p>In 2020, the Board of Trustees funded whole school staff learning in Structured Literacy with Carla McNeil for 2021. We are embarking on a consistent educational evidence based pathway for every learner.</p> <p>To further increase student achievement, all teachers will work with a group of Priority Learners and work to develop the students phonological awareness and increase understanding of alphabetic principles.</p>
Planning for next year:			
<p>A structured literacy roadmap has been issued that maps out the expectations and outcomes expected for the teachers to raise student achievement. All teaching staff will work with the ideal platform from Learning Matters, with readings, videos and quizzes to support their professional learning. A priority learner group will be selected once student assessments have been completed.</p>			

