

# Rongomai School

## Annual Report for the year ended 31 December 2019

<b>Ministry Number:</b>	1468
<b>Principal:</b>	Paeariki Johnson
<b>School Address:</b>	20 Rongomai Road, Otara, Manukau 2023
<b>School Postal Address:</b>	20 Rongomai Road, Otara, Manukau 2023
<b>School Phone:</b>	09 274 6055
<b>School Email:</b>	admin@rongomai.school.nz
<b>Service Provider:</b>	Edtech Financial Services Ltd

## **RONGOMAI SCHOOL**

# **Members of the Board of Trustees**

For the year ended 31 December 2019

<b>Name</b>	<b>Position</b>	<b>How position on Board gained</b>	<b>Occupation</b>	<b>Term expired/expires</b>
Mr Karl Tusini-Rex	Chairperson	<b>Elected June 2019</b>	<b>Career Practitioner</b>	Jun-22
Mr Joshua Muraahi	Member	<b>Re-elected June 2019</b>	<b>Hospital Orderly</b>	Jun-22
Ms Memory Andrew-Fariu	Member	<b>Elected June 2019</b>	<b>Social Worker</b>	Jun-22
Mrs Lieni Iosua	Member	<b>Re-elected June 2019</b>	<b>ECE Worker</b>	Jun-22
Mrs Paeariki Johnson	Principal		<b>Principal</b>	
Miss Sarah Faifua	Staff Representative	<b>Re-elected June 2016</b>	<b>Associate Principal</b>	Jun-22
Altar Peni	Minute Taker		<b>Deputy Principal</b>	Dec 2019

# Rongomai School

## Annual Report

For the year ended 31 December 2019

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# Rongomai School Statement of Responsibility

For the year ended 31 December 2019

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

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

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

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

Karl Tusini-Rex  
Full Name of Board Chairperson

Paeeriki Johnson  
Full Name of Principal

[Signature]  
Signature of Board Chairperson

[Signature]  
Signature of Principal

2/16/2020  
Date:

2/16/20  
Date:

## Rongomai School

# Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Revenue</b>				
Government Grants	2	2,254,337	2,027,567	2,015,252
Locally Raised Funds	3	49,941	60,739	16,458
Interest Income		10,344	12,000	11,817
		<hr/>	<hr/>	<hr/>
		2,314,622	2,100,306	2,043,527
<b>Expenses</b>				
Locally Raised Funds	3	45,587	35,930	12,971
Learning Resources	4	1,149,676	1,085,571	1,068,780
Administration	5	125,015	134,481	114,471
Finance		3,945	-	2,007
Property	6	884,917	758,552	743,902
Depreciation	7	63,648	85,000	59,711
Loss on Disposal of Property, Plant and Equipment		1,887	-	-
		<hr/>	<hr/>	<hr/>
		2,274,675	2,099,534	2,001,842
<b>Net Surplus / (Deficit) for the year</b>		39,947	772	41,685
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		39,947	772	41,685

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

**Rongomai School**  
**Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Balance at 1 January</b>		854,815	854,815	796,005
Total comprehensive revenue and expense for the year		39,947	772	41,685
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		-	-	17,125
<b>Equity at 31 December</b>	22	894,762	855,587	854,815
Retained Earnings		894,762	855,587	854,815
<b>Equity at 31 December</b>		894,762	855,587	854,815

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.

# Rongomai School

## Statement of Financial Position

As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	521,082	272,993	293,230
Accounts Receivable	9	71,795	86,100	96,669
GST Receivable		3,900	7,000	6,878
Prepayments		616	1,000	992
Investments	10	125,302	300,000	294,170
		<u>722,695</u>	<u>667,093</u>	<u>691,939</u>
<b>Current Liabilities</b>				
Accounts Payable	12	94,666	87,000	86,986
Revenue Received in Advance	13	19,266	-	26,840
Provision for Cyclical Maintenance	14	20,309	22,000	20,167
Finance Lease Liability - Current Portion	15	13,473	9,907	8,622
		<u>147,714</u>	<u>118,907</u>	<u>142,615</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>574,981</b>	<b>548,186</b>	<b>549,324</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	361,737	335,497	330,497
		<u>361,737</u>	<u>335,497</u>	<u>330,497</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	16,309	16,309	10,381
Finance Lease Liability	15	25,647	11,787	14,625
		<u>41,956</u>	<u>28,096</u>	<u>25,006</u>
<b>Net Assets</b>		<u><u>894,762</u></u>	<u><u>855,587</u></u>	<u><u>854,815</u></u>
<b>Equity</b>	22	<u><u>894,762</u></u>	<u><u>855,587</u></u>	<u><u>854,815</u></u>

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

# Rongomai School

## Statement of Cash Flows

For the year ended 31 December 2019

	2019	2019	2018
Note	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Cash flows from Operating Activities</b>			
Government Grants	594,898	570,249	544,968
Locally Raised Funds	42,207	33,882	18,664
Goods and Services Tax (net)	2,978	(122)	(4,713)
Payments to Employees	(287,153)	(280,260)	(263,236)
Payments to Suppliers	(225,306)	(258,022)	(212,308)
Interest Paid	(3,945)	-	(2,007)
Interest Received	12,028	11,419	14,786
Net cash from Operating Activities	135,707	77,146	96,154
<b>Cash flows from Investing Activities</b>			
Purchase of PPE (and Intangibles)	(69,125)	(123,656)	(84,093)
Purchase of Investments	-	(5,830)	(3,985)
Proceeds from Sale of Investments	168,868	-	-
Net cash from Investing Activities	99,743	(129,486)	(88,078)
<b>Cash flows from Financing Activities</b>			
Furniture and Equipment Grant	-	-	17,125
Finance Lease Payments	(7,598)	32,103	(1,927)
Funds Held for Capital Works Projects	-	-	(16,407)
Net cash from Financing Activities	(7,598)	32,103	(1,209)
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>227,852</b>	<b>(20,237)</b>	<b>6,867</b>
Cash and cash equivalents at the beginning of the year	8 293,230	293,230	286,363
<b>Cash and cash equivalents at the end of the year</b>	<b>8 521,082</b>	<b>272,993</b>	<b>293,230</b>

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

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

## Rongomai School

# Notes to the Financial Statements

For the year ended 31 December 2019

### 1. Statement of Accounting Policies

#### Reporting Entity

Rongomai School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

#### Basis of Preparation

##### Reporting Period

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

##### Basis of Preparation

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

##### Financial Reporting Standards Applied

The Education Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The School is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

##### Standard Early Adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 25.

##### PBE Accounting Standards Reduced Disclosure Regime

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

##### Measurement Base

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

##### Presentation Currency

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

##### Specific Accounting Policies

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

##### Critical Accounting Estimates And Assumptions

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

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

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

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

### **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.

### **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.

#### **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.

#### **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.

#### **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.

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

### Accounts Receivable

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

### Prior Year Policy

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

### Inventories

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

### Investments

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

### Prior Year Policy

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

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

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

The School has met the requirements under Schedule 6 Section 28 of the Education Act 1989 in relation to the acquisition of investment securities.

### 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 \$500 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

### **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:

Buildings - School	25 years
Furniture and equipment	5-20 years
Information and communication technology	5-10 years
Leased assets held under a Finance Lease	3-4 years
Library resources	12.5% Diminishing value

### **Impairment of property, plant, and equipment**

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

#### *Non cash generating assets*

Property, plant, and equipment 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.

### **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.

### **Employee Entitlements**

#### *Short-term employee entitlements*

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

### **Revenue Received in Advance**

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

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

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

### 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).

### Financial Assets and Liabilities

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

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

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

### Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

### Budget Figures

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

### 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.

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

### 2 Government Grants

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	461,854	448,262	432,403
Teachers' Salaries Grants	919,403	850,000	847,530
Use of Land and Buildings Grants	758,993	618,815	618,815
Resource Teachers Learning and Behaviour Grants	5,874	3,000	-
Other MoE Grants	108,213	107,490	116,504
	<u>2,254,337</u>	<u>2,027,567</u>	<u>2,015,252</u>

### 3 Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Revenue</b>			
Donations	8,274	11,339	4,039
Activities	18,699	15,400	2,303
Trading	10,865	16,000	-
Fundraising	12,103	18,000	10,116
	<u>49,941</u>	<u>60,739</u>	<u>16,458</u>
<b>Expenses</b>			
Activities	21,984	15,130	8,651
Trading	19,957	16,000	-
Fundraising (Costs of Raising Funds)	3,646	4,800	4,320
	<u>45,587</u>	<u>35,930</u>	<u>12,971</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>4,354</u>	<u>24,809</u>	<u>3,487</u>

### 4 Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	31,090	47,021	42,842
Equipment Repairs	-	250	-
Information and Communication Technology	13,037	4,400	13,277
Library Resources	934	500	1,998
Employee Benefits - Salaries	1,090,080	1,014,500	993,973
Staff Development	14,535	18,900	16,690
	<u>1,149,676</u>	<u>1,085,571</u>	<u>1,068,780</u>

## Rongomai School

# Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

### 5 Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	5,800	5,530	5,650
Board of Trustees Fees	2,985	4,850	2,745
Board of Trustees Expenses	13,739	15,602	6,531
Communication	4,592	3,500	3,496
Consumables	5,835	15,519	8,807
Other	6,344	7,460	8,280
Employee Benefits - Salaries	77,552	75,900	70,969
Insurance	1,808	-	1,753
Service Providers, Contractors and Consultancy	6,360	6,120	6,240
	<u>125,015</u>	<u>134,481</u>	<u>114,471</u>

### 6 Property

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Caretaking and Cleaning Consumables	8,335	4,000	4,590
Consultancy and Contract Services	36,797	41,000	40,524
Cyclical Maintenance Expense	6,070	10,000	6,092
Grounds	290	900	978
Heat, Light and Water	20,291	22,000	18,294
Repairs and Maintenance	15,162	22,837	19,380
Use of Land and Buildings	758,993	618,815	618,815
Employee Benefits - Salaries	38,979	39,000	35,229
	<u>884,917</u>	<u>758,552</u>	<u>743,902</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 nationwide revaluation exercise that is conducted every 30 June for the Ministry of Education's year end reporting purposes.

### 7 Depreciation

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Buildings - School	1,804	2,150	1,804
Furniture and Equipment	46,822	60,460	43,255
Information and Communication Technology	3,919	10,660	4,938
Leased Assets	10,543	10,560	8,860
Library Resources	560	1,170	854
	<u>63,648</u>	<u>85,000</u>	<u>59,711</u>

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

### 8 Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash on Hand	400	400	400
Bank Current Account	477,797	234,593	255,600
Bank Call Account	42,885	38,000	37,230
Cash and cash equivalents for Cash Flow Statement	<u>521,082</u>	<u>272,993</u>	<u>293,230</u>

### 9 Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	43	100	83
Receivables from the Ministry of Education	5,561	17,000	16,407
Interest Receivable	3,735	6,000	5,419
Bank Staffing Underuse	-	-	12,090
Teacher Salaries Grant Receivable	62,456	63,000	62,670
	<u>71,795</u>	<u>86,100</u>	<u>96,669</u>
Receivables from Exchange Transactions	3,778	6,100	5,502
Receivables from Non-Exchange Transactions	68,017	80,000	91,167
	<u>71,795</u>	<u>86,100</u>	<u>96,669</u>

### 10 Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits	125,302	300,000	294,170
Total Investments	<u>125,302</u>	<u>300,000</u>	<u>294,170</u>

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

### 11 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Buildings	23,761	-	-	-	(1,804)	21,957
Furniture and Equipment	252,769	41,552	-	-	(46,822)	247,499
Information and Communication Technology	28,336	27,384	-	-	(3,919)	51,801
Leased Assets	19,649	27,450	-	-	(10,543)	36,556
Library Resources	5,982	390	(1,888)	-	(560)	3,924
<b>Balance at 31 December 2019</b>	<b>330,497</b>	<b>96,776</b>	<b>(1,888)</b>	<b>-</b>	<b>(63,648)</b>	<b>361,737</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Buildings	45,091	(23,134)	21,957
Furniture and Equipment	770,489	(522,990)	247,499
Information and Communication Technology	218,116	(166,315)	51,801
Leased Assets	61,106	(24,550)	36,556
Library Resources	18,023	(14,099)	3,924
<b>Balance at 31 December 2019</b>	<b>1,112,825</b>	<b>(751,088)</b>	<b>361,737</b>

The net carrying value of equipment held under a finance lease is \$36,556 (2018: \$19,649).

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Buildings	25,565	-	-	-	(1,804)	23,761
Furniture and Equipment	235,242	60,782	-	-	(43,255)	252,769
Information and Communication Technology	13,476	19,798	-	-	(4,938)	28,336
Leased Assets	7,368	21,141	-	-	(8,860)	19,649
Library Resources	3,323	3,513	-	-	(854)	5,982
<b>Balance at 31 December 2018</b>	<b>284,974</b>	<b>105,234</b>	<b>-</b>	<b>-</b>	<b>(59,711)</b>	<b>330,497</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Buildings	45,091	(21,330)	23,761
Furniture and Equipment	728,937	(476,168)	252,769
Information and Communication Technology	190,732	(162,396)	28,336
Leased Assets	33,656	(14,007)	19,649
Library Resources	25,762	(19,780)	5,982
<b>Balance at 31 December 2018</b>	<b>1,024,178</b>	<b>(693,681)</b>	<b>330,497</b>

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

### 12 Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	16,495	9,000	8,806
Accruals	5,800	6,000	5,650
Employee Entitlements - Salaries	63,373	63,000	63,532
Employee Entitlements - Leave Accrual	8,998	9,000	8,998
	<u>94,666</u>	<u>87,000</u>	<u>86,986</u>
Payables for Exchange Transactions	94,666	87,000	86,986
	<u>94,666</u>	<u>87,000</u>	<u>86,986</u>

The carrying value of payables approximates their fair value.

### 13 Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Other	19,266	-	26,840
	<u>19,266</u>	<u>-</u>	<u>26,840</u>

### 14 Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	30,548	30,548	24,456
Increase/(decrease) to the Provision During the Year	6,070	10,000	6,092
Use of the Provision During the Year	-	(2,239)	-
Provision at the End of the Year	<u>36,618</u>	<u>38,309</u>	<u>30,548</u>
Cyclical Maintenance - Current	20,309	22,000	20,167
Cyclical Maintenance - Term	<u>16,309</u>	<u>16,309</u>	<u>10,381</u>
	<u>36,618</u>	<u>38,309</u>	<u>30,548</u>

### 15 Finance Lease Liability

The school has entered into 13 finance lease agreements for TELA Laptops & Canon Equipment.

Minimum lease payments payable (includes interest portion):

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	16,068	9,907	10,186
Later than One Year and no Later than Five Years	<u>29,837</u>	<u>11,787</u>	<u>17,327</u>
	<u>45,905</u>	<u>21,694</u>	<u>27,513</u>

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

### 16 Funds Held for Capital Works Projects

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

		BOT				
		Opening	Receipts		Contribution/ (Write-off to	Closing
2019		Balances	from MoE	Payments	R&M)	Balances
		\$	\$	\$		\$
Heating	<i>Complete</i>	-	21,078	21,078	-	-
Footpath replacement	<i>Complete</i>	-	61,439	64,553	3,114	-
Fire & Security	<i>Complete</i>	-	28,764	28,764	-	-
Drainlaying	<i>Complete</i>	-	23,145	23,145	-	-
Toilet upgrade	<i>In progress</i>	-	3,500	3,500	-	-
<b>Totals</b>		-	<b>137,926</b>	<b>141,041</b>	<b>3,114</b>	-

		BOT				
		Opening	Receipts		Contribution/ (Write-off to	Closing
2018		Balances	from MoE	Payments	R&M)	Balances
		\$	\$	\$	\$	\$
SYA Heating & Switch Board	<i>In progress</i>	-	40,707	40,707	-	-
SYA Drainlaying	<i>In progress</i>	-	32,771	32,771	-	-
<b>Totals</b>		-	<b>73,478</b>	<b>73,478</b>	-	-

### 17 Related Party Transactions

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

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and 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.

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

### 18 Remuneration

#### Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	2,985	2,745
Full-time equivalent members	0.05	0.05
<i>Leadership Team</i>		
Remuneration	488,521	292,770
Full-time equivalent members	5.00	3
Total key management personnel remuneration	491,506	295,515
Total full-time equivalent personnel	5.05	3.05

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

#### Principal

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

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130-140	120-130
Benefits and Other Emoluments	4-5	0-10
Termination Benefits	-	-

#### Other Employees

No other employee received total remuneration over \$100,000 (2018: Nil).

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

### 19 Compensation and Other Benefits Upon Leaving

There were no compensation or other benefits paid or payable to persons upon leaving.

### 20 Contingencies

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

(Contingent liabilities and assets as at 31 December 2018: nil)

#### Holidays Act Compliance – schools payroll

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

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

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

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

### 21 Commitments

#### (a) Capital Commitments

As at 31 December 2019 the Board has entered into no contract agreements for capital works.

(Capital commitments as at 31 December 2018: nil)

### 22 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.

### 23 Financial Instruments

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

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
<b>Financial assets measured at amortised cost (2018: Loans and receivables)</b>			
Cash and Cash Equivalents	521,082	272,993	293,230
Receivables	71,795	86,100	96,669
Investments - Term Deposits	125,302	300,000	294,170
<b>Total Financial assets measured at amortised cost</b>	<b>718,179</b>	<b>659,093</b>	<b>684,069</b>
<b>Financial liabilities measured at amortised cost</b>			
Payables	94,666	87,000	86,986
Finance Leases	39,120	21,694	23,247
<b>Total Financial Liabilities Measured at Amortised Cost</b>	<b>133,786</b>	<b>108,694</b>	<b>110,233</b>

### 24 Events After Balance Date

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

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

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

### 25 Adoption of PBE IFRS 9 Financial Instruments

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

- Note 9 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.
- Note 10 Investments: Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

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

## Independent Auditor's Report

### To the readers of Rongomai School's Financial statements For the year ended 31 December 2019

The Auditor-General is the auditor of Rongomai School (the School). The Auditor-General has appointed me, Don Aue, using the staff and resources of RSM Hayes Audit, 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 2019, 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 2019; 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 2 June 2020. This is the date at which our opinion is expressed.

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

#### Emphasis of matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 24 on page 18 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

#### Basis of 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 of Trustees for the financial statements

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

The Board of Trustees' responsibilities arise from 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 of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees 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 of Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

### Other information

The Board of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance and kiwisport report, 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 (Revised): *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 Rongomai School.



**Don Aue**  
RSM Hayes Audit  
On behalf of the Auditor-General  
Auckland, New Zealand

## Analysis of Variance – Mathematics (2019)

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><b>Mathematics</b></p> <p>1. Schoolwide PD contract – Developing Mathematical Inquiry Communities (DMIC)</p> <p>2. DMIC PD included several staff meetings to develop teacher understanding and knowledge of DMIC pedagogy.</p> <p>3. Several in-class coaching sessions per teacher with a DMIC mentor. Regular feedback given to teachers during and after each coaching session.</p> <p>4. Math planning sessions with DMIC mentors / facilitators.</p> <p>5. Developing launch problems using contexts which our Maori and Pacific Islands students are familiar with.</p> <p>6. Classroom math lessons are taught in mixed ability groups.</p>	<p>Analysis of school-wide mathematics data in December 2019 identified:</p> <ul style="list-style-type: none"> <li>69% (120) of all students are achieving <i>at or above</i> the National Standard for Mathematics.</li> </ul> <p>The breakdown for <i>below</i> and <i>well below</i> is:</p> <p>All Year 6 students:</p> <ul style="list-style-type: none"> <li>35.7% (10) are achieving <i>below</i> and 10.7% (3) are achieving <i>well below</i> the National Standard for Mathematics at the end of year 6.</li> </ul> <p>All Year 5 students:</p> <ul style="list-style-type: none"> <li>41.2% (14) are achieving <i>below</i> and 14.7% (5) are achieving <i>well below</i> the National Standard for Mathematics at the end of year 5.</li> </ul> <p>All Year 4 students:</p> <ul style="list-style-type: none"> <li>12.5% (3) are achieving <i>below</i> and 29.2% (7) are achieving <i>well below</i> the National Standard for Mathematics at the end of year 4.</li> </ul> <p>All students after three years at school:</p> <ul style="list-style-type: none"> <li>25% (6) are achieving <i>below</i> and 0% (0) are achieving <i>well below</i> the National Standard for Mathematics after three years at school.</li> </ul> <p>All students after two years at school:</p> <ul style="list-style-type: none"> <li>6.1% (2) are achieving <i>below</i> and 0% are achieving <i>well below</i> the National Standard for Mathematics after two years at school.</li> </ul> <p>All students after one year at school:</p>	<p><b>A.</b> A new PRT who is at the emergent stage of teaching Math via DMIC approach.</p> <p><b>B.</b> 90% of teachers are fully on board and see the potential progress our students make because of DMIC approach.</p> <p><b>C.</b> DMIC requires more student agency, more student talk and sharing about their learning. Need less teacher talk and telling.</p> <p><b>E.</b> Large number of ESOL students are included in the data. Many of our ESOL students have very little to no English therefore communication can be difficult.</p> <p><b>F.</b> A large number of students who we consider to be “at risk” in their learning are also included in this data, as well as students who are receiving ‘in-class support’ and are ORS funded.</p> <p><b>G.</b> Reason for increase is a result of restructuring our classrooms from linear levelled classrooms to vertically grouped classrooms i.e. Years 1-3 and Years 4-6 composite classrooms.</p> <p><b>H.</b> Zero transitions because new entrants are fed into five junior (Years 1-3) classes as opposed to just two new entrant (Year 0/1) classes as it has been in the past. This has kept the class numbers reasonably manageable across the junior syndicate and therefore being</p>	<p>*Continue with DMIC professional development</p> <p>*Continue the 1 to 1 in-class mentoring and coaching sessions with the DMIC coaches. At least 2-3 per term where the coaches are available.</p> <p>*Review and refine our math lessons to ensure we use contexts in math problems that are relevant to our students’ everyday lives.</p> <p>*Teachers to continue and strengthen collaborative planning.</p> <p>*Provide opportunities for teachers to observe others.</p> <p>*Make use of SWIVL tool for teachers to observe and evaluate their own teaching.</p> <p>*Continue to use tracking sheets to monitor student progress, and identify target students/students needing to be referred for extra support from Learning Assistants, RTLB etc.</p> <p>*Run a home school partnership workshop that will provide parents with the tools and resources to support their children’s learning at home.</p>

<p>7. Majority of staff are into their 3<sup>rd</sup> year of DMIC PD and therefore have a greater understanding of teaching mathematics.</p>	<ul style="list-style-type: none"> <li>• 12.9% (4) are achieving <i>below</i> and 0% are achieving <i>well below</i> the National Standard for Mathematics.</li> </ul> <p>All Māori students:</p> <ul style="list-style-type: none"> <li>• 15.9% (10) are achieving <i>below</i> and 9.5% (6) are achieving <i>well below</i> the National Standard for Mathematics.</li> </ul> <p>All Pacific Islands students:</p> <ul style="list-style-type: none"> <li>• 25.9% (28) are achieving <i>below</i> and 8.3% (9) are achieving <i>well below</i> the National Standard for Mathematics.</li> </ul> <p>All Male students:</p> <ul style="list-style-type: none"> <li>• 25.9% (21) are achieving <i>below</i> and 9.9% (8) are achieving <i>well below</i> the National Standard for Mathematics.</li> </ul> <p>All Female students:</p> <ul style="list-style-type: none"> <li>• 19.4% (18) are achieving <i>below</i> and 7.5% (7) are achieving <i>well below</i> the National Standard for Mathematics.</li> </ul>	<p>no need to transition students throughout the year due to large junior classes.</p> <p><b>I.</b> Students are learning to take ownership in leading their own thinking without any teacher interventions.</p> <p><b>J.</b> Students are learning to share their thinking out loud with each other and by doing so, teach others during the process.</p> <p><b>K.</b> Teachers are planning more collaboratively in syndicates and sometimes as a whole staff – sharing of planning and best practice across the teaching staff.</p>	<p>*Utilize expert teachers on staff to lead planning and staff PD for DMIC</p>
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## Planning for next year (2020):

- Continue with DMIC professional development
- Teachers to continue planning collaboratively – whole staff
- Teachers to take on board and act on the feedback from DMIC coaches. Implement into their classroom math programmes.
- Review and refine our math lessons to ensure we use relevant contexts in math problems. Develop relevant ‘launch problems’.
- Continue to focus on teaching strand and draw out the number strategies and knowledge from these math problems.
- Continue to use tracking sheets to monitor student progress. Identify target students/students needing to be referred for extra support from Learning Assistants, RTLB etc.
- Teachers to deliver DMIC lessons every day!
- Run a home school partnership workshop that will provide parents with the tools and resources to support their children’s learning at home.
- Teachers to self-evaluate regularly and observe themselves teaching, using the school’s SWIVL device.
- Continue to track data for ALL students however, separately monitor and track achievement of students who were included in Time 1 data collection only, and students who are not transients or are new to the school after the Time 1 collection, are not ORS or “at risk” and are not ESOL students with little to no English. This will hopefully give us a more accurate picture of student progress in our school.

## Analysis of Variance – READING (2019)

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>
<ol style="list-style-type: none"> <li>1. Engaged in professional development to upskill teachers' knowledge and understanding of how to administer, interpret, analyse and use information from Running records to inform their teaching of Reading in the classroom.</li> <li>2. Continued using the 'Reading Rockets' to help teachers become familiar with reading behaviours at the different levels of Reading according to the colour wheel.</li> <li>3. In-class support with Learning Assistants working with small groups of students for extra reading support.</li> <li>4. 1 to 1 reading with Learning Assistants – Pause, Prompt, Praise reading programme to increase reading mileage.</li> <li>5. Rolled out Reading Recovery programme.</li> <li>6. Increased home reading school wide.</li> <li>7. Home-School partnership evening. Provided parents/caregivers with literacy activities and taught them how to use</li> </ol>	<p>Analysis of school-wide reading data in December 2019 identified:</p> <ul style="list-style-type: none"> <li>• 57.8% (101) of all students are reading <i>at or above</i> the National Standard.</li> </ul> <p>The breakdown for <i>below</i> and <i>well below</i> is:</p> <p>All Year 6 students:</p> <ul style="list-style-type: none"> <li>• 25% (7) are achieving <i>below</i> and 3.6% (1) are achieving <i>well below</i> the National Standard for Reading at the end of year 6.</li> </ul> <p>All Year 5 students:</p> <ul style="list-style-type: none"> <li>• 20.6% (7) are achieving <i>below</i> and 11.8% (4) are achieving <i>well below</i> the National Standard for Reading at the end of year 5.</li> </ul> <p>All Year 4 students:</p> <ul style="list-style-type: none"> <li>• 8.3% (2) are achieving <i>below</i> and 20.8% (5) are achieving <i>well below</i> the National Standard for Reading at the end of year 4.</li> </ul> <p>All students after three years at school:</p> <ul style="list-style-type: none"> <li>• 0% are achieving <i>below</i> and 33.3% (8) are achieving <i>well below</i> the National Standard for Reading after three years at school.</li> </ul> <p>All students after two years at school:</p> <ul style="list-style-type: none"> <li>• 11.8% (4) are achieving <i>below</i> and 38.2% (13) are achieving <i>well below</i> the</li> <li>• National Standard for Reading after two years at school.</li> </ul> <p>All students after one year at school:</p> <ul style="list-style-type: none"> <li>• 19.4% (6) are achieving <i>below</i> and 54.8% (17) are achieving <i>well below</i> the National Standard for Reading.</li> </ul>	<ol style="list-style-type: none"> <li>a) Significant numbers of students coming into school with little or no concepts about print.</li> <li>b) High number of students as English Language Learners.</li> <li>c) Teachers waiting until running records are completed rather than responding when they notice a shift in student achievement as it occurs in class.</li> <li>d) Lack of professional development and sharing of teacher knowledge and practice around Reading.</li> <li>e) Lack of in class observations and feedback for teachers to inform classroom Reading programmes.</li> <li>f) Achievement levels entered by teachers may be based on one source of evidence only and not a variety of sources of information</li> <li>g) Process of Teaching as Inquiry not embedded in all areas of the school.</li> <li>h) Lack of teacher's pedagogical knowledge and understanding about Reading behaviours and reading assessment information and how to go about using this knowledge and information to inform their teaching of Reading.</li> <li>i) Lack of reading on a daily basis in school and at home.</li> </ol>	<ul style="list-style-type: none"> <li>• Provide teachers with more opportunities for professional development in Reading with a focus on how to deliver effective Shared Reading and Instructional Reading.</li> <li>• Ensure all teachers have a daily home reading programme.</li> <li>• Professional development to administer, analyse and use assessment information from running records and the PROBE reading test, to inform teaching for newer teachers.</li> <li>• Use tracking sheets to monitor students Reading progress and identify target students/students needing to be referred for extra support from Learning Assistants, RTLB etc.</li> <li>• Regular meetings (formal and informal) and observations with teachers to review the progress of target students.</li> <li>• Organise another home school partnership session to inform parents about student progress as well as give them the tools and resources to support their children's learning at home.</li> <li>• Continue to develop teacher capability in analysing</li> </ul>

<p>these activities at home with their child/ren.</p> <p>8. Purchase more readers from red to green level.</p> <p>9. OTJ's formed on results from STAR, Probe, BURT word reading, guided reading sessions, anecdotal notes – Year 4 to 6 students</p> <p>10. OTJ's formed on results from high frequency words test (ongoing), letter ID, running records, observations during guided reading sessions – Year 1-3 students.</p>	<p>All Māori students:</p> <ul style="list-style-type: none"> <li>14.3% (9) are achieving <i>below</i> and 28.6% (18) are achieving <i>well below</i> the National Standard for Reading.</li> </ul> <p>All Pasifika students:</p> <ul style="list-style-type: none"> <li>14.7% (16) are achieving <i>below</i> and 26.6% (29) are achieving <i>well below</i> the National Standard for Reading.</li> </ul> <p>All Male students:</p> <ul style="list-style-type: none"> <li>18.3% (15) are achieving <i>below</i> and 32.9% (27) are achieving <i>well below</i> the National Standard for Reading.</li> </ul> <p>All Female students:</p> <p>11.8% (11) are achieving <i>below</i> and 22.6% (21) are achieving <i>well below</i> the National Standard for Reading</p>	<p>j) Lack of books being sent home for daily home reading.</p>	<p>assessment data at syndicate level to ensure timely use of data to inform teaching</p> <ul style="list-style-type: none"> <li>Purchase more readers and journals to support instructional reading in the classroom.</li> <li>Retain staff and invest in their professional development</li> <li>Develop leadership across the school in all areas</li> </ul>
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**Planning for next year (2020):**

- Provide teachers with more opportunities for professional development in Reading with a focus on how to deliver effective Shared Reading and Instructional Reading.
- Ensure all teachers have a daily home reading programme.
- Professional development to administer, analyse and use assessment information from running records and the PROBE reading test, to inform teaching for newer teachers.
- Use tracking sheets to monitor students Reading progress and identify target students/students needing to be referred for extra support from Learning Assistants, RTLB etc.
- Regular meetings (formal and informal) and observations with teachers to review the progress of target students.
- Organise another home school partnership session to inform parents about student progress as well as give them the tools and resources to support their children's learning at home.
- Continue to develop teacher capability in analysing assessment data at syndicate level to ensure timely use of data to inform teaching
- Purchase more readers and journals to support instructional reading in the classroom.
- Retain staff and invest in their professional development
- Develop leadership across the school in all areas

## Analysis of Variance – Writing (2019)

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><b>Writing</b></p> <p>1. ESOL Professional Development provided teachers with ideas and resources to increase oral language in their classroom.</p> <p>2. Implemented oral language activities in the classroom writing program.</p> <p>3. Team and staff-wide moderation - used E-AsTTLe writing in terms 1 &amp; 3 to better inform teachers of any gaps.</p> <p>4. Home school partnership to equip parents with resources and ideas to increase and improve oral language at home.</p> <p>5. Monitored and tracked achievement progress from term to term. Analyzed and discussed this progress in syndicates and staff meetings.</p> <p>6. Held writing moderations – whole staff. Syndicate and self-moderations were inconsistent.</p>	<p>Analysis of school-wide writing data in December 2019 identified: 52.9% (92) of all students are writing <i>at</i> or <i>above</i> the National Standard. The breakdown for <i>below</i> and <i>well below</i> is: All Year 6 students:</p> <ul style="list-style-type: none"> <li>32.1% (9) are achieving <i>below</i> and 17.9% (5) are achieving <i>well below</i> the National Standard for Writing at the end of year 6.</li> </ul> <p>All Year 5 students:</p> <ul style="list-style-type: none"> <li>44.1% (15) are achieving <i>below</i> and 23.5% (8) are achieving <i>well below</i> the National Standard for Writing at the end of year 5.</li> </ul> <p>All Year 4 students:</p> <ul style="list-style-type: none"> <li>41.7% (10) are achieving <i>below</i> and 0% are achieving <i>well below</i> the National Standard for Writing at the end of year 4.</li> </ul> <p>All students after three years at school:</p> <ul style="list-style-type: none"> <li>58.3% (14) are achieving <i>below</i> and 0% are achieving <i>well below</i> the National Standard for Writing after three years at school.</li> </ul> <p>All students after two years at school:</p> <ul style="list-style-type: none"> <li>27.3% (9) are achieving <i>below</i> and 0% are achieving <i>well below</i> the National Standard for Writing after two years at school.</li> </ul> <p>All students after one year at school:</p>	<p><b>A.</b> Students’ writing samples may not have gone through the complete writing moderation process i.e. 1. Self-mark 2. Peer moderation 3. Syndicate moderation 4. Staff wide moderation. This means that the teacher may not have received enough feedback to make more accurate OTJs</p> <p><b>B.</b> Writing programs may not be happening everyday – little writing mileage achieved.</p> <p><b>C.</b> Students have limited opportunity to develop their oral language skills.</p> <p><b>D.</b> Teacher capability and inexperience possibly due to pre-teacher training, a lack of PD opportunities and expert support, and very limited access to experienced teacher support and guidance.</p> <p><b>E.</b> A large number of students who we consider to be “at risk” in their learning are also included in this data, as well as students who are receiving ‘in-class support’ and are ORS funded.</p> <p><b>F.</b> A new PRT who is at the emergent stage of teaching Writing and requires a lot of support and guidance.</p> <p><b>G.</b> A small pool of experienced teachers on staff which means we cannot provide the support and guidance we need, for the inexperienced teachers.</p>	<p>*Enquire into professional development sessions that will support our teachers to become effective teachers of Writing.</p> <p>*Find ways to release teachers to observe experienced teachers in our school or in other schools.</p> <p>*Find ways to free up our experienced teachers to provide support and guidance for our teachers in need.</p> <p>*Teachers will ensure that their children have opportunities to write every day or at least from Monday to Thursday.</p> <p>*Staff training – <i>how to make accurate OTJs</i>. Ensure teachers are using several sources of evidence to make better informed OTJs</p> <p>*Continue to use tracking sheets to monitor students writing progress and identify target students / students needing to be referred for extra support from Learning Assistants, RTLB etc.</p> <p>*Regular meetings (formal and informal) and observations with teachers to review the progress of target students. This can be done in peers, with a team leader or a senior school leader.</p> <p>*Home school partnership sessions that focuses on equipping parents with more resources and ideas to support their child’s learning at home.</p> <p>*Revisit and refine the moderation process to ensure students writing samples are being assessed consistently school wide. Ensure all teachers follow</p>

<p>7. Syndicates set a goal to focus more closely on Writing.</p> <p>8. More emphasis placed on implementing spelling into the classroom literacy program.</p>	<ul style="list-style-type: none"> <li>• 35.5% (11) are achieving <i>below</i> and 3.2% (1) are achieving <i>well below</i> the National Standard for Writing.</li> </ul> <p>All Māori students:</p> <ul style="list-style-type: none"> <li>• 46% (29) are achieving <i>below</i> and 3.2% (2) are achieving <i>well below</i> the National Standard for Writing.</li> </ul> <p>All Pacific Islands students:</p> <ul style="list-style-type: none"> <li>• 36.1% (39) are achieving <i>below</i> and 10.2% (11) are achieving <i>well below</i> the National Standard for Writing.</li> </ul> <p>All Male students:</p> <ul style="list-style-type: none"> <li>• 40.7% (33) are achieving <i>below</i> and 12.3% (10) are achieving <i>well below</i> the National Standard for Writing.</li> </ul> <p>All Female students:</p> <ul style="list-style-type: none"> <li>• 37.6% (35) are achieving <i>below</i> and 4.3% (4) are achieving <i>well below</i> the National Standard for Writing.</li> </ul>	<p><b>H.</b> Difficulty in releasing teachers to attend relevant professional development or to observe experienced teachers in other schools due to the zero availability of relievers for our school.</p> <p><b>I.</b> Teachers may have used only one source of evidence to make their OTJs.</p>	<p>the expected writing moderation process and that valuable and precise feedback is provided to teachers from these moderations.</p> <p>*Continue to develop professional learning around the English Language Learning Progressions to support students with English as a second language.</p> <p>*Continue to develop leadership across the school in aim of being able to provide much needed support and guidance to teachers who need and/or request extra support.</p>
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## Planning for next year (2020):

- Professional development and support for teachers to improve their students' outcomes in Writing.
- Students must have the opportunity to write on a daily basis at Rongomai!
- Home School partnership sessions to equip our parents and whanau with resources and ideas to support their children at home.
- Teachers to self-evaluate regularly and observe themselves teaching, using the school's SWIVL device.
- Continue to track data for ALL students however, separately monitor and track achievement of students who were included in Time 1 data collection only, and students who are not transients or are new to the school after the Time 1 collection, are not ORS or "at risk" and are not ESOL students with little to no English. This will hopefully give us a more accurate picture of student progress in our school.
- Share best practice across our school within our teaching team



# Rongomai School

*Empowered to Take Risks; Determined to Succeed*

## **Rongomai School - Use of KiwiSport Funding 2019**

In 2019 we used our KiwiSport funding to enhance our programmes to promote physical activity in a variety of ways. We were able to provide transport for our students and coaches to participate in different sports tournaments for our cluster, as well as purchase sports equipment to enable and support physical activities during morning tea and lunchtime breaks.

We are thankful for the funding because it has helped us to subsidise the costs associated with the many sports teams we have representing our school. This meant that our students were able to participate in sports that they would not usually participate in.

Statement prepared by Paeariki Johnson

- Principal of Rongomai School

A handwritten signature in blue ink, appearing to read 'Paeariki Johnson', is written over the typed name.