



ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

Ministry Number:	2971
Principal:	Michelle Spencer
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RAPAURA SCHOOL

Annual Report - For the year ended 31 December 2019

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Rapaura 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 reflect the financial position and operations of the school.

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

Benjamin James McLaughlin
Full Name of Board Chairperson

Michelle Spencer
Full Name of Principal

[Signature]
Signature of Board Chairperson

[Signature]
Signature of Principal

27/5/20
Date:

27/5/20
Date:

Rapaura School

Members of the Board of Trustees

For the year ended 31 December 2019

Name	Position	How Position Gained	Held Until
Michelle Spencer	Principal	ex Officio	
Ben McLauchlan	Chairperson	Elected	Nov 2020
Laurin Gane	Parent Rep	Elected	Jun 2019
Brendan Varney	Parent Rep	Elected	Nov 2020
Michael Wentworth	Parent Rep	Elected	Jun 2019
Honour Welbourn	Parent Rep	Elected	Jun 2022
Ed Chapman-Cohen	Parent Rep	Elected	Jun 2022
Sarah Matheson	Parent Rep	Elected	Jun 2022
Claire Bushell	Parent Rep	Co-opted	Dec 2019
Libby Avery	Parent Rep	Elected	Jun 2022
Phil Funnell	Staff Rep	Elected	Nov 2020
In Attendance April Morris	Secretary		

Rapaura School**Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Revenue				
Government Grants	2	1,234,897	241,932	1,179,685
Locally Raised Funds	3	100,385	71,351	118,616
Interest Income		5,699	3,750	6,601
		<u>1,340,981</u>	<u>317,033</u>	<u>1,304,902</u>
Expenses				
Locally Raised Funds	3	50,782	42,250	56,974
Learning Resources	4	807,044	104,618	774,836
Administration	5	99,461	107,100	103,643
Finance Costs		1,720	-	726
Property	6	339,277	58,250	305,501
Depreciation	7	47,521	-	46,269
Loss on Disposal of Property, Plant and Equipment		822	-	1,834
		<u>1,346,627</u>	<u>312,218</u>	<u>1,289,783</u>
Net (Deficit) / Surplus		(5,646)	4,815	15,119
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(5,646)</u>	<u>4,815</u>	<u>15,119</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.

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Balance at 1 January	418,481	418,481	403,362
Total comprehensive revenue and expense for the year	(5,646)	4,815	15,119
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	3,383	-	-
Equity at 31 December	416,218	423,296	418,481
Retained Earnings	416,218	423,296	418,481
Equity at 31 December	416,218	423,296	418,481

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.

Rapaura School
Statement of Financial Position
As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	8	139,599	154,163	149,348
Accounts Receivable	9	62,873	57,814	57,814
GST Receivable		-	1,077	1,077
Prepayments		8,271	5,491	5,491
Inventories	10	1,391	1,391	1,391
Investments	11	95,888	92,902	92,902
Funds owing for Capital Works Projects	17	1,060	929	929
		<u>309,082</u>	<u>313,767</u>	<u>308,952</u>
Current Liabilities				
GST Payable		5,053	-	-
Accounts Payable	13	60,000	54,484	54,484
Revenue Received in Advance	14	1,351	1,482	1,482
Provision for Cyclical Maintenance	15	-	65,647	65,647
Finance Lease Liability - Current Portion	16	5,869	4,962	4,962
Funds held for Capital Works Projects	17	-	38,994	38,994
		<u>72,273</u>	<u>165,569</u>	<u>165,569</u>
Working Capital Surplus/(Deficit)		236,809	148,198	143,383
Non-current Assets				
Property, Plant and Equipment	12	284,454	303,939	303,939
		<u>284,454</u>	<u>303,939</u>	<u>303,939</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	92,612	18,152	18,152
Finance Lease Liability	16	12,433	10,689	10,689
		<u>105,045</u>	<u>28,841</u>	<u>28,841</u>
Net Assets		<u><u>416,218</u></u>	<u><u>423,296</u></u>	<u><u>418,481</u></u>
Equity		<u><u>416,218</u></u>	<u><u>423,296</u></u>	<u><u>418,481</u></u>

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

Rapaura School
Statement of Cash Flows
For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		258,164	235,314	244,026
Locally Raised Funds		100,304	71,351	119,431
Goods and Services Tax (net)		6,130	-	(20,675)
Payments to Employees		(145,018)	(127,882)	(124,648)
Payments to Suppliers		(168,160)	(177,718)	(200,132)
Interest Received		5,486	3,750	7,565
Net cash from / (to) the Operating Activities		56,906	4,815	25,567
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(30,373)	-	(87,202)
Purchase of Investments		(2,986)	-	-
Proceeds from Sale of Investments		-	-	(3,049)
Net cash from the Investing Activities		(33,359)	-	(90,251)
Cash flows from Financing Activities				
Furniture and Equipment Grant		3,383	-	-
Finance Lease Payments		2,446	-	(9,640)
Funds held for Capital Works Projects		(39,125)	-	(64,716)
Net cash from Financing Activities		(33,296)	-	(74,356)
Net increase/(decrease) in cash and cash equivalents		(9,749)	4,815	(139,040)
Cash and cash equivalents at the beginning of the year	8	149,348	149,348	288,388
Cash and cash equivalents at the end of the year	8	139,599	154,163	149,348

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 omitted.

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

Rapaura School

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2019

1.1. Reporting Entity

Rapaura 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.

1.2. Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

Standard early adopted

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

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

Cyclical Maintenance

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

1.3. 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.

1.4. 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.

1.5. Operating Lease Payments

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

1.6. 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.

1.7. 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.

1.8. 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.

1.9. 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.

1.10. 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 of Schedule 6 para 28 of the Education Act 1989 in relation to the acquisition of investment securities.

1.11. Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	50 years
Furniture and equipment	5-10 years
Information and communication technology	4-5 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

1.12. 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.

1.13. 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.

1.14. Employment Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

1.15. Revenue Received in Advance

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

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

1.16. Funds Held In Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

1.17. 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).

1.18. 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.

1.19. 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.

1.20. Budget Figures

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

1.21. Services received in-kind

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

2. Government Grants

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational grants	229,091	236,482	232,661
Teachers' salaries grants	713,178	-	676,080
Use of Land and Buildings grants	279,460	-	243,674
Other MoE Grants	13,168	5,450	27,270
	<u>1,234,897</u>	<u>241,932</u>	<u>1,179,685</u>

3. Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
Donations	47,352	29,000	66,935
Other revenue	2,917	5,200	2,166
Trading	4,486	3,500	4,612
Activities	45,630	33,651	44,903
	<u>100,385</u>	<u>71,351</u>	<u>118,616</u>
Expenses			
Activities	44,734	37,750	49,940
Trading	5,409	3,500	6,019
Fundraising (costs of raising funds)	-	-	1,015
Other Expenses	639	1,000	-
	<u>50,782</u>	<u>42,250</u>	<u>56,974</u>
Surplus for the year Locally raised funds	<u>49,603</u>	<u>29,101</u>	<u>61,642</u>

4. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	21,392	22,118	17,694
Information and communication technology	3,845	5,250	4,958
Library resources	640	650	280
Employee benefits - salaries	772,633	63,600	734,219
Staff development	8,534	13,000	17,685
	<u>807,044</u>	<u>104,618</u>	<u>774,836</u>

5. Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	3,379	4,000	2,961
Board of Trustees Fees	2,307	4,600	2,498
Board of Trustees Expenses	5,311	4,750	1,809
Communication	1,951	2,750	2,107
Consumables	6,571	10,400	10,116
Operating Lease	2,552	16,500	6,582
Legal Fees	5,594	-	9,549
Other	12,877	11,900	14,799
Employee Benefits - Salaries	50,641	44,400	46,241
Insurance	4,813	4,000	3,852
Service Providers, Contractors and Consultancy	3,465	3,800	3,129
	<u>99,461</u>	<u>107,100</u>	<u>103,643</u>

6. Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	3,004	2,500	2,680
Consultancy and Contract Services	-	-	150
Cyclical Maintenance Provision	8,813	-	8,864
Grounds	6,493	6,750	8,621
Heat, Light and Water	10,617	11,000	9,729
Repairs and Maintenance	8,056	11,000	11,284
Use of Land and Buildings	279,460	-	243,674
Security	656	500	686
Employee Benefits - Salaries	22,178	26,500	19,813
	<u>339,277</u>	<u>58,250</u>	<u>305,501</u>

The use of land and buildings figure represents 8% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Depreciation of Property, Plant and Equipment

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements	4,734	-	4,445
Furniture and Equipment	18,810	-	20,560
Information and Communication Technology	13,003	-	10,985
Leased Assets	9,765	-	8,943
Library Resources	1,209	-	1,336
	<u>47,521</u>	<u>-</u>	<u>46,269</u>

8. Cash and Cash Equivalents

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	-	-	-
Bank Current Account	4,415	154,163	17,789
Bank Call Account	135,184	-	131,559
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	<u>139,599</u>	<u>154,163</u>	<u>149,348</u>

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

9. Accounts Receivable

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	150	200	200
Receivables from the Ministry of Education	-	9,287	9,287
Interest Receivable	384	171	171
Banking Staffing Underuse	13,982	6,618	6,618
Teacher Salaries Grant Receivable	48,357	41,538	41,538
	<u>62,873</u>	<u>57,814</u>	<u>57,814</u>
Receivables from Exchange Transactions	534	371	371
Receivables from Non-Exchange Transactions	<u>62,339</u>	<u>57,443</u>	<u>57,443</u>
	<u>62,873</u>	<u>57,814</u>	<u>57,814</u>

10. Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
School Uniforms	1,391	1,391	1,391
	<u>1,391</u>	<u>1,391</u>	<u>1,391</u>

11. Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits	95,888	92,902	92,902
Total Investments	<u>95,888</u>	<u>92,902</u>	<u>92,902</u>

12. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2019						
Building Improvements	157,076	-	-	-	(4,734)	152,342
Furniture and Equipment	85,436	19,378	(632)	-	(18,810)	85,372
Information and Communication	35,029	-	-	-	(13,003)	22,026
Leased Assets	17,049	8,970	-	-	(9,765)	16,254
Library Resources	9,349	510	(190)	-	(1,209)	8,460
Balance at 31 December 2019	<u>303,939</u>	<u>28,858</u>	<u>(822)</u>	<u>-</u>	<u>(47,521)</u>	<u>284,454</u>

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2019			
Building Improvements	236,704	(84,362)	152,342
Furniture and Equipment	225,036	(139,664)	85,372
Information and Communication	80,126	(58,100)	22,026
Leased Assets	24,003	(7,749)	16,254
Library Resources	62,794	(54,334)	8,460
Balance at 31 December 2019	<u>628,663</u>	<u>(344,209)</u>	<u>284,454</u>

The net carrying value of equipment held under a finance lease is \$16,254 (2018: \$17,049)

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2018						
Building Improvements	117,755	43,766	-	-	(4,445)	157,076
Furniture and Equipment	97,568	8,883	(455)	-	(20,560)	85,436
Information and Communication	13,271	32,743	-	-	(10,985)	35,029
Leased Assets	14,035	13,357	(1,400)	-	(8,943)	17,049
Library Resources	10,253	1,811	(1,379)	-	(1,336)	9,349
Balance at 31 December 2018	<u>252,882</u>	<u>100,560</u>	<u>(3,234)</u>	<u>-</u>	<u>(46,269)</u>	<u>303,939</u>

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2018			
Building Improvements	236,704	(79,628)	157,076
Furniture and Equipment	208,983	(123,547)	85,436
Information and Communication	80,126	(45,097)	35,029
Leased Assets	25,518	(8,469)	17,049
Library Resources	63,576	(54,227)	9,349
Balance at 31 December 2018	<u>614,907</u>	<u>(310,968)</u>	<u>303,939</u>

13. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating creditors	6,511	9,166	9,166
Accruals	2,736	2,622	2,622
Employee Entitlements - salaries	50,012	41,538	41,538
Employee Entitlements - leave accrual	741	1,158	1,158
	<u>60,000</u>	<u>54,484</u>	<u>54,484</u>
Payables for Exchange Transactions	60,000	54,484	54,484
	<u>60,000</u>	<u>54,484</u>	<u>54,484</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Other	1,351	1,482	1,482
	<u>1,351</u>	<u>1,482</u>	<u>1,482</u>

15. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	83,799	83,799	74,935
Increase/ (decrease) to the Provision During the Year	8,813	-	8,864
Provision at the End of the Year	<u>92,612</u>	<u>83,799</u>	<u>83,799</u>
Cyclical Maintenance - Current	-	65,647	65,647
Cyclical Maintenance - Term	<u>92,612</u>	<u>18,152</u>	<u>18,152</u>
	<u>92,612</u>	<u>83,799</u>	<u>83,799</u>

16. Finance Lease Liability

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	7,417	6,274	6,274
Later than One Year and no Later than Five Years	<u>14,022</u>	<u>12,792</u>	<u>12,792</u>
	<u>21,439</u>	<u>19,066</u>	<u>19,066</u>

17. Funds Held for Capital Works

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

	2019	Opening Balances	Receipts from MoE	Payments	BOT Contribution	Closing Balances
		\$	\$	\$		\$
Special Needs Fencing	Completed	5,383	5,384	10,767	-	-
Classroom deconstruction	Completed	33,611	8,405	43,016	-	-
Re-Roof of Toilets	Completed	(929)	34,208	33,279	-	-
Replacement Bld for Block E	Completed	-	1,799	1,799	-	-
Site Drainage & Effluent	In Progress	-	-	1,060	-	(1,060)
Totals		38,065	50,796	89,921	-	(1,060)

Represented by:

Funds Due from the Ministry of Education

(1,060)
(1,060)

	2018	Opening Balances	Receipts from MoE	Payments	BOT Contribution	Closing Balances
		\$	\$	\$		\$
Block E Building Project	Completed	104,481	57,890	162,563	192	-
Special Needs Fencing	In Progress	(1,200)	107,908	101,325	-	5,383
Classroom deconstruction	In Progress	(500)	72,000	37,889	-	33,611
Re-Roof of Toilets	In Progress	-	-	929	-	(929)
Totals		102,781	237,798	302,706	192	38,065

18. Related Party Transactions

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

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

19. Remuneration

Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
Board Members		
Remuneration	2,307	2,498
Full-time equivalent members	0.11	0.07
Leadership Team		
Remuneration	219,237	216,635
Full-time equivalent members	2.00	2.00
Total key management personnel remuneration	221,544	219,133
Total full-time equivalent personnel	2.11	2.07

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	0-10	0-10
Termination Benefits	0 - 0	0 - 0

Other Employees

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

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

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

20. Compensation and Other Benefits Upon Leaving

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

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

21. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

22. Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has not entered into any contract agreements for capital works.

(Capital commitments at 31 December 2018: nil)

(b) Operating Commitments

As at 31 December 2019 the Board has entered into the following contracts:

(a) operating lease of Etipos and Laptops;

	2019 Actual \$	2018 Actual \$
No later than One Year	-	252
	-	252

23. Managing Capital

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

24. Financial Instruments

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

Financial assets measured at amortised cost

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	139,599	154,163	149,348
Receivables	62,873	57,814	57,814
Investments - Term Deposits	95,888	92,902	92,902
Total Financial assets measured at amortised cost	298,360	304,879	300,064

Financial liabilities measured at amortised cost

Payables	60,000	54,484	54,484
Finance Leases	18,302	15,651	15,651
Total Financial liabilities measured at amortised Cost	78,302	70,135	70,135

25. Events After Balance Date

Impact from COVID-19

On the 11th March 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on the 26th 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 until 18 May 2020.

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

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

26. Adoption of PBE IFRS 9 Financial Instruments

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

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.

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.

Analysis of Variance Reporting



School Name:	Rapaura School	School Number:	2917
Strategic Aim:	That student progress and development is accelerated with curriculum targets set for reading, writing and mathematics in relation to the New Zealand Curriculum.		
Annual Aim:	All learners make expected progress and all priority learners make accelerated progress in reading.		
Target:	For a group of thirty-two students across the school will make accelerated progress with the aim of achieving the curriculum level at or above outlined in the New Zealand Curriculum by December 2019.		
Baseline Data:	Analysis of school wide data reading data in November 2018 showed that an overall 86% were achieving 'at' or 'above' national standard expectation. 17 out of 18 Māori students were achieving 'at' or 'above' New Zealand Curriculum. Further analysis identified a group of 21 students across the school that were achieving 'well below' or 'below' New Zealand Curriculum. Twelve children from the junior school (NE-Y3), seven from middle school (Y4-6) and two from senior school (Y7-8). Every year we see this pattern in reading where the higher percentage of students in the junior school particularly Y1 but we agree to keep with the national expectation of Green. We often see a huge shift Y2, when they're ready and the connections are made. School data was gathered at the beginning of 2019 due to the number of new students across the school. This increased the number of priority learners.		

Analysis of Variance Reporting

Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?
<p>The Board of Trustees members and principal identified the potential of one of the candidates that applied for a classroom teaching position. With adequate staffing and funding it was decided to employ this teacher as a Literacy Support for all students and staff. The benefits of this extra staff member was evident with the implementation of school-wide Steps programme, sorting and ensuring our reading resources and programmes. Each child had access to StepsWeb, which the school funded. This proved a valuable programme enhancing learning across the entire school. Speaking with staff and students they both felt it supported their literacy skills and knowledge.</p> <p>The literacy support teacher attended 7+ and 5+ course which we were a trial school for in 2018. Groups were identified and support was put in place.</p> <p>Due to a classroom teacher leaving and the needs within that particular classroom, it was decided that the skills of the Literacy teacher was best to go into this class as their teacher. This proved very beneficial and this teacher will continue with this group into a collaborative space with a BT.</p> <p>RTL supported an individual and per small group which has been rolled on to 2020. We used flexi-by-tue to support three older learners who showed improvement.</p> <p>Term 1, Literacy FLD came to an end but throughout the term we looked closely at deliberate acts of reading which we now include in planning.</p>	<p>2019 statistics:</p> <p>80% (111 out of 140) students achieved 'at' or 'above' reading standard.</p> <p>All Māori students achieved, 'at' or 'above.'</p> <p>33 target students:</p> <p>80%:</p> <p>100% working towards the required level of NZC</p> <p>EOY: (1 student left)</p> <p>41% working at the required level of NZC</p> <p>55% working towards required level of NZC</p> <p>The students working towards NZC level for reading showed 83% were in junior school NE-Y3. 43% were in the middle and 75% were in the senior school, Y7-8</p> <p>56% of students were male. 26% are now reading 'at' level.</p> <p>44% of students were female. 57% are now reading 'at' level.</p> <p>Māori students - 60% reading 'at' level.</p>	<p>With an extra staff member appointed this gave us extra help and support from the beginning of the year.</p> <p>We had a number of new students who showed some diverse learning so support was given immediately.</p> <p>The teacher attending the 7+ and 5+ day also was beneficial with supporting our learners and staff.</p> <p>With the Literacy provider, staff shared beliefs around reading and identified best way forward to ensure all staff were aware of expectations of planning and teaching and learning.</p> <p>The overall learning by all staff was significant as it allowed conversations, observations and role modelling to be aimed at a professional level.</p> <p>We always try, particularly in the middle and senior classrooms, to align our reading with our inquiry learning. This continues to be very productive as our learners are engaged in text that are relevant to their interests and wonderings.</p>	<p>The Literacy teacher that was appointed will work in a collaborative space and with a BT. The majority of the students are the group that was acquired since Term 3. We can see a difference with many of this group so we are predicting more shifts next year.</p> <p>We will continue to have RTL working with our staff and students.</p> <p>We do need to be aware of teaching the diversity of learners and as time goes by the range of learners, their needs and wellbeing is critical. Supporting staff with this is demanding as the range of learners and needs are huge.</p>
Planning for next year:			

The actions the Board of Trustees will take:

- Support with budget to run the StepsWeb programme across the whole school.
- Review our assessment procedures to ensure learners from Y2 are being identified and whanau and families are being involved with ways to support their child/ren in the home.
- WSL and management staff to lead workshops around professional conversations to enhance appraisal and Spirals of Inquiry.



School Name:	Rapaura School	School Number:	2971
Strategic Aim:	Analyse student progress, development, and identification, using the six competencies of Deep Learning: Character, Creativity, Collaboration, Citizenship, Critical Thinking and Communication to support the annual targets in relation to New Zealand Curriculum.		
Annual Aim:	All students will show progress against the CHARACTER competency of New Pedagogy of Deep Learning.		
Target:	All students of the school will be assessed using the Character rubric at the beginning of the year and again at the end of the year.		
Baseline Data:	With the shifts from National Standards, the increased importance of growing as learners as and the urgency of our tamariki needing to identify the importance of who they are as 21st century learners, we have chosen one of the six competencies of NPDL as a focus. The Character competency works alongside our school values, NZC key competencies and students themselves.		

Analysis of Variance Reporting

Actions

What did we do?

Outcomes

What happened?

Reasons for the variance

Why did it happen?

Evaluation

Where to next?

NEUT - class introduced 'My role and responsibility in learning' one of the four areas of Character rubric. This was taught and signed to learning across the school day throughout the year.

Beginning of the year self assessment of seven students showed:

Four students believed they showed Limited Evidence 'when I get a learning task, I need lots of help to get started. I need my teacher to stay by my side and help me.'

Three students believed they showed Emerging 'I am starting to think about my learning and how I can do it by myself. I still need my teacher to help me to get started and decide what to do.'

Two students believed they were Developing 'I am starting to be more responsible for my own learning when I work by myself or with my friends. With some help from my teacher I can think about what I need to learn and how I can learn it.'

End of year self assessment showed all seven students were at Developing stage.

Y1-3 students were introduced to the language with particular focus on grit, tenacity, perseverance and resilience in different learning activities. Staff and students assessed themselves which resulted in differing views. Self-assessment at this age group (5-8 yrs) are indicative of the students' reflective awareness, some of the more confident and resilient students marked themselves harder due to cognitive and emotional awareness and vice-versa. Also the assessment were based on different learning activities.

Middle school Y4-6, looked at each student's overall performance with their inquiry learning. A format was prepared whereby they included evidence of how they assessed themselves.

Senior school Y7-8, rewrote the Character competency to align with 'their language'. This was shared with other classes.

Overall across the school we saw students incorporating the language and using the competency practices to better themselves as a learner.

The Character rubric consists of four different areas:

- My grit, tenacity, perseverance and resilience;
- My role and responsibility in learning;
- Learning to deep learn
- Using technology for Learning

Mostly overall the different classes focused on one of the four areas of Character.

The language within the classroom changed to include language pulled from the rubric.

Classrooms took the time to include the language and this demonstrated that learning that is taught well, purposeful and authentic to the learners can be adapted.

The outcomes within the junior school was somewhat predictable due to the emotional and age of the child.

The staff who visually and verbally included the dialogue of the rubric certainly had the best outcomes and shifts.

Having the senior students reword the rubric to include 'our language' helped some of the other students understand the new language.

Our staff and school understand the importance of students seeing themselves as learners and this work has therefore been new but successful.

New Pedagogies of Learning have six competencies altogether. A problem for us to work through particularly with primary school students, is how many do we introduce to ensure the learning is deep and meaningful and secondly, how do we ensure the language and learning is not lost.

2020 we see a new competency being introduced to align with our overall inquiry focus which is Enterprise.

The key we see is that the competency regardless of which one, must link to our learners and be meaningful to all.

Our school works alongside five other schools of Marlborough with Core Education as our provider. Membership and a global fee is required to participate in the deep learning. The global site has a wealth of resources which highlights how the schools of the eight countries NPDL is part of.

Staff have access to this learning and the lead teacher has included this new learning with the staff.

Planning for next year:

Actions for 2020:

- Maintain the learning from 2019 based on the Character rubric
- Lead teacher to include new learning from global lab
- Lead teacher to organise webinars to further grow our staff's understanding of deep learning
- Include more staff with moderating other NZ schools learning
- Invite staff to present our learning at NPDL NZ conference.



School Name:	Rapaura School	School Number:	2971
Strategic Aim:	Student progress and development is paramount with annual curriculum targets set for reading, writing and mathematics in relation to the National Standards.		
Annual Aim:	All learners make expected progress and all priority learners make accelerated progress in writing.		
Target:	1. For a group of forty-three students across the school will make accelerated progress with the aim of achieving the curriculum level at or above outlined in the New Zealand Curriculum by December 2019.		
Baseline Data:	Analysis of school wide data writing data in November 2018 showed that an overall 83% were achieving 'at' or 'above' New Zealand Curriculum. 15 out of 18 Māori students were achieving 'at' or 'above' New Zealand Curriculum. Further analysis identified a group of 26 across the school not meeting New Zealand Curriculum. Eleven children from the junior school (NE-Y3), twelve from middle school (Y4-6) and three from senior school (Y7-8). There has been a decrease, which we expected with staff growing their knowledge and understanding of of whole school moderating and the facilitator and lead teacher spent time teaching the deliberate acts of teaching. School data was gathered at the beginning of 2019 due to the number of new students across the school. This increased the number of priority learners.		

Analysis of Variance Reporting

Actions

What did we do?

Outcomes

What happened?

Reasons for the variance

Why did it happen?

Evaluation

Where to next?

<p>2019 started with consolidating and confirming the professional learning we had carried out with our literacy facilitator throughout 2018.</p> <p>We spent a lot of time focusing on the deliberates of teaching which supported all staff to inquire and grow their individuals skills to lead successful learning within the writing programmes.</p> <p>Senior management staff spent time supporting and observing staff on a regular basis. This included conversations around the areas of differences, what was making a difference and where to next?</p> <p>Staff also shared with all staff the new learning and the systems they had created once a term which resulted in robust conversations where staff were sharing and collaborating ideas. Visits to one another classrooms and research were being shared.</p> <p>For the first half of the year we had a staff member whose responsibility was to support literacy in the classrooms. This involved working with staff and students, sharing knowledge to all learners and setting up online Steps programme for all students. Steps is now a web based programme whereby all students self assess and participate in learning geared at their level. Also a phonics programme for all students Y1-4 was run and significant shifts were seen.</p> <p>When planning our Inquiry learning staff always look at the genre of writing required to ensure the writing practice links with purposeful learning. This also supports the staff who require extra support teaching the art of writing.</p> <p>The whole staff regularly moderated writing from across the school which was another way in which the staff could discuss and learn the many features of good writing.</p>	<p>End of year data:</p> <p>Total number of students = 42 (one child left during the year)</p> <p>Overall - 24 students made progress and now are working 'at' NZC level appropriate to their year level. This equates to a 57% shift.</p> <p>28 male = 12 are now 'at' NZC expected level for their year level. (43% shift)</p> <p>15 female = 12 are now 'at' NZC expected level for their year level (80% shift)</p> <p>Maori students = 100% are now 'at' NZC expected level for their year level.</p> <p>All cohorts are less than 10 students and therefore a conflict of interest to report on cohorts.</p> <p>All staff have made moderating of each others writing samples and regular occurrence whereby staff share different students writing and they work collaboratively with the EasTTle rubric to identify where each student is best fit. Regardless of where the staff teach across the school, we see it one of our expectations for all staff to have an understanding of writing of all levels.</p>	<p>One of the critical differences was having a senior staff member making time on a regular basis to visit and support staff. This happened throughout the year.</p> <p>Going back to Effective Literacy Practice book to revisit, and for some, introduce the deliberate acts of teaching proved extremely worthwhile as some staff were unaware of the resource and the wealth.</p> <p>All students being able to access Steps online, instead in the past only a select few students, allowed the programme to be incorporated into the class programme and continue in the home. Students were asked regarding the content and all answered favourably.</p> <p>As a staff we still ponder at times, of how best we cater for the learners who demonstrate diverse learning practices eg dyslexic and those on the spectrum. Resources are pushed out but we've found relationships with the student(s) and whanau is critical to ensure the wellbeing of the child is at the centre. Consistent support for schools would be gratefully received.</p>	<p>2020 we look to strengthen professional learning partners across our school, to grow professional conversations and knowledge of teaching writing.</p> <p>Support for all staff will be passed down from our senior management team of leading professional conversations. Staff will inquire into their own practice and identify the differences made and next steps.</p> <p>The senior staff worked with the Literacy facilitator last year around leading the professional conversations which had a huge impact.</p> <p>Senior staff will continue to work alongside staff with the regular visits and support.</p> <p>The school will continue to invest with Steps programme whereby all students can access learning to grow their literacy skills.</p> <p>The staff team make up this year has allowed us to create more collaborative teaching teams. We see this making a difference for the students of the class and the staff as they share their learning.</p>
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Planning for next year:

Actions for 2020:

- Continue to seek support from WSL, ASL and lead principals by participating and attending all Piritahi hui's.
- Grow the capabilities of all staff with leading professional learning conversations.
- Ensure the writing across the school aligns to Inquiry learning and deliberate acts of teaching are planned and included.
- Seek guidance and support from outside experts on ways to support diverse learners.



Kiwisport - 2019

Our Kiwi Sport funding was utilised accordingly to our school needs during 2019. Having the support enabled us to continue with a variation of sporting opportunities and availability of equipment for our students.

This funding allows us more opportunities with new initiatives by participating in more sports and physical activity through the employment of experts and facilities. Our students enjoy the physical activity programmes we led across the curriculum. These included swimming, daily fitness, physical activity programme designed to enhance and grow specific areas and the availability of equipment for their own choice of play.

We also participate with inter-schools swimming sports, cross-country, Sevens, Rippa Rugby, Hockey, football and athletic sports days. It is supportive to have the funding available for sports resources to encourage, fine-tune and develop our children in these areas to enable them to participate effectively.

Our school has its own netball, basketball and tennis all-weather turf, which the children utilise daily and a grassed field for football, rugby, touch, cricket and more. The children nurture these skills in the outer community participating in a realm of sports that the Marlborough community provides for them.

Sport and physical activity is a high priority for our school and children are always encouraged to participate.

Activity or event	Funding
PMP equipment	\$145.10
Yoga cards	\$183.28
Port Nelson triathlon entry form Y7/8	\$108.70
Chess power entry	\$69.57
AIMS Games	\$52.17
Gym Festival entry	\$19.13
Bunnings - ball pump & needles	\$33.48
Sports Distribution - basketball hoops & nets	\$118.56
Chess power entry	\$91.30
NZ Chess - chess sets	\$87.83

**INDEPENDENT AUDIT REPORT TO THE READERS OF
RAPAURA SCHOOL
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

The Auditor-General is the auditor of Rapaura School (the School). The Auditor-General has appointed me, Michael Rondel, using the staff and resources of BDO Christchurch, 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 3 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:
 - financial position as at 31 December 2019; and
 - financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practices in New Zealand and have been prepared in accordance with Public Benefit Entity Standards with disclosure concessions.

Our audit was completed on 25 May 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 25 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

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 comprises the Analysis of Variance, Kiwisport notice and Board of Trustees listing, but does not include the financial statements, and our auditor's report thereon.

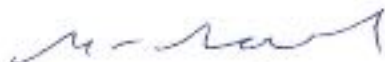
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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.



Michael Rondel
BDO Christchurch

On behalf of the Auditor-General
Christchurch, New Zealand