

RIMU SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

School Directory

Ministry Number: 4006

Principal: Kate Webster

School Address: 442 Rimu Road, RD 1, Invercargill

School Postal Address: 442 Rimu Road, RD 1, Invercargill

School Phone: 03 230 4415

School Email: office@rimu.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	
Stacey Bradley	Chair Person	Elected	May-22
Andea Roberson	Parent Rep	Elected	May-22
Greg Herbert	Parent Rep	Elected	May-22
Kate Webster	Principal	ex Officio	
Corey Laing	Parent Rep	Elected	May-22
Brendan Frey	Parent Rep	Elected	May-22
Aaron Wakeline	Staff Rep	Elected	May-22

Accountant / Service Provider: Education Finance Ltd

RIMU SCHOOL

Annual Report - For the year ended 31 December 2019

Index

Page	Statement
	Financial Statements
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 11	Statement of Accounting Policies
12 - 20	Notes to the Financial Statements
	Other Information
	Analysis of Variance
	Kiwisport

Rimu 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.

Stacey Alice Bradley
Full Name of Board Chairperson

Katherine Hera Webster
Full Name of Principal


Signature of Board Chairperson


Signature of Principal

18/12/20
Date:

18/12/20.
Date:

Rimu 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	975,342	828,000	902,086
Locally Raised Funds	3	71,280	52,500	60,124
Interest income		5,247	3,000	3,347
		<u>1,051,869</u>	<u>883,500</u>	<u>965,557</u>
Expenses				
Locally Raised Funds	3	42,745	28,500	32,549
Learning Resources	4	683,427	604,750	619,129
Administration	5	92,092	76,600	89,026
Property	6	162,642	155,500	184,888
Depreciation	7	23,594	23,000	23,789
		<u>1,004,500</u>	<u>888,350</u>	<u>949,381</u>
Net Surplus / (Deficit) for the year		47,369	(4,850)	16,176
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>47,369</u></u>	<u><u>(4,850)</u></u>	<u><u>16,176</u></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.

Rimu School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
Balance at 1 January		<u>300,841</u>	<u>300,842</u>	<u>279,883</u>
Total comprehensive revenue and expense for the year		47,369	(4,850)	16,175
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	4,783
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
Equity at 31 December	20	<u>348,210</u>	<u>295,992</u>	<u>300,841</u>
Retained Earnings		348,210	295,992	300,841
Reserves		-	-	-
Equity at 31 December		<u>348,210</u>	<u>295,992</u>	<u>300,841</u>

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

Rimu School

Statement of Financial Position

As at 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	135,145	77,073	97,495
Accounts Receivable	9	43,643	30,000	24,420
Prepayments		4,189	4,358	4,358
Funds due from Ministry	20	8,003	-	-
Investments	10	93,159	89,390	89,390
		<u>284,139</u>	<u>200,821</u>	<u>215,663</u>
Current Liabilities				
GST Payable		4,840	5,080	5,080
Accounts Payable	12	54,644	40,000	38,494
Provision for Cyclical Maintenance	13	12,212	-	24,999
Finance Lease Liability - Current Portion	14	8,344	5,344	8,344
		<u>80,040</u>	<u>50,424</u>	<u>76,917</u>
Working Capital Surplus/(Deficit)		204,099	150,397	138,746
Non-current Assets				
Property, Plant and Equipment	11	145,611	152,095	163,595
		<u>145,611</u>	<u>152,095</u>	<u>163,595</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	1,500	6,500	1,500
		<u>1,500</u>	<u>6,500</u>	<u>1,500</u>
Net Assets		<u>348,210</u>	<u>295,992</u>	<u>300,841</u>
Equity	20	<u>348,210</u>	<u>295,992</u>	<u>300,841</u>

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

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

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		232,371	208,000	222,371
Locally Raised Funds		70,930	52,500	60,124
Goods and Services Tax (net)		(240)	-	964
Payments to Employees		(55,235)	(68,500)	(45,730)
Payments to Suppliers		(184,461)	(175,904)	(290,872)
Cyclical Maintenance Payments in the year		(12,787)	(24,999)	25,001
Interest Paid		-	-	-
Interest Received		5,247	3,000	4,240
Net cash from Operating Activities		55,825	(5,903)	(23,902)
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(6,403)	(11,500)	(4,577)
Purchase of Investments		(3,769)	-	-
Proceeds from Sale of Investments		-	-	57,995
Net cash from Investing Activities		(10,172)	(11,500)	53,418
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	4,783
Finance Lease Payments		-	(3,000)	(9,063)
Funds Held for Capital Works Projects		(8,003)	-	4,077
Net cash from Financing Activities		(8,003)	(3,000)	(203)
Net increase/(decrease) in cash and cash equivalents		37,650	(20,403)	29,313
Cash and cash equivalents at the beginning of the year	8	97,495	97,476	68,163
Cash and cash equivalents at the end of the year	8	135,145	77,073	97,476

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..

Rimu School

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

Standard early adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 24.

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.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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

Prior Year Policy

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

i) Inventories

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

j) Investments

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

Prior Year Policy

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

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

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

k) Property, Plant and Equipment

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

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	20-50 years
Furniture and equipment	5–10 years
Information and communication technology	5 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

l) Impairment of property, plant, and equipment and intangible assets

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

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

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

m) Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

n) Employee Entitlements

Short-term employee entitlements

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

These include salaries and wages accrued up to balance date, 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.

0) Provision for Cyclical Maintenance

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

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

p) Financial Assets and Liabilities

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

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

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

q) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

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

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

r) 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.

s) Budget Figures

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

t) 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	211,465	202,000	209,549
Teachers' Salaries Grants	627,929	525,000	562,300
Use of Land and Buildings Grants	115,042	95,000	116,755
Other MoE Grants	20,702	6,000	10,743
Other Government Grants	204	-	2,739
	<u>975,342</u>	<u>828,000</u>	<u>902,086</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	26,742	17,000	22,057
Activities	21,291	23,000	19,384
Trading	1,120	2,000	2,545
Other Revenue	22,127	10,500	16,138
	<u>71,280</u>	<u>52,500</u>	<u>60,124</u>
Expenses			
Activities	35,326	25,500	27,433
Trading	1,693	1,000	3,763
Other Locally Raised Funds Expenditure	5,726	2,000	1,353
	<u>42,745</u>	<u>28,500</u>	<u>32,549</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>28,535</u>	<u>24,000</u>	<u>27,575</u>

4. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	23,226	19,750	25,236
Employee Benefits - Salaries	650,394	568,500	576,931
Staff Development	9,807	16,500	16,962
	<u>683,427</u>	<u>604,750</u>	<u>619,129</u>

5. Administration

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Audit Fee	2,769	3,000	3,750
Board of Trustees Fees	2,800	4,000	3,260
Board of Trustees Expenses	1,592	1,000	387
Communication	2,070	3,700	5,774
Consumables	4,349	4,200	3,535
Operating Lease	18,367	10,000	13,234
Other	17,181	16,600	19,879
Employee Benefits - Salaries	33,219	25,000	31,098
Insurance	3,570	3,400	2,409
Service Providers, Contractors and Consultancy	6,175	5,700	5,700
	<u>92,092</u>	<u>76,600</u>	<u>89,026</u>

6. Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Caretaking and Cleaning Consumables	2,100	1,700	1,747
Consultancy and Contract Services	18,275	21,000	25,255
Cyclical Maintenance Provision	-	5,000	749
Grounds	5,925	7,000	6,479
Heat, Light and Water	14,618	15,500	22,032
Repairs and Maintenance	6,682	10,300	11,871
Use of Land and Buildings	115,042	95,000	116,755
	<u>162,642</u>	<u>155,500</u>	<u>184,888</u>

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

7. Depreciation

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Building Improvements - Crown	5,731	6,000	5,876
Furniture and Equipment	9,230	7,000	8,031
Information and Communication Technology	3,082	4,000	3,643
Leased Assets	5,551	6,000	6,239
	<u>23,594</u>	<u>23,000</u>	<u>23,789</u>

8. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Bank Current Account	90,377	42,272	62,694
ASB VISA	672	(1,091)	(1,091)
Short-term Bank Deposits	44,096	35,892	35,892
Cash and cash equivalents for Cash Flow Statement	<u>135,145</u>	<u>77,073</u>	<u>97,495</u>

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

9. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	474	-	-
Teacher Salaries Grant Receivable	43,169	30,000	24,420
	<u>43,643</u>	<u>30,000</u>	<u>24,420</u>
Receivables from Exchange Transactions	474	-	-
Receivables from Non-Exchange Transactions	43,169	30,000	24,420
	<u>43,643</u>	<u>30,000</u>	<u>24,420</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	93,159	89,390	89,390
Non-current Asset			
Long-term Bank Deposits	-	-	-
Total Investments	<u>93,159</u>	<u>89,390</u>	<u>89,390</u>

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2019						
Land	4,000	-	-	-	-	4,000
Building Improvements	98,053	-	-	-	(5,731)	92,322
Furniture and Equipment	41,249	5,610	-	-	(9,230)	37,629
Information and Communication	9,064	-	-	-	(3,082)	5,982
Leased Assets	11,229	-	-	-	(5,551)	5,678
Balance at 31 December 2019	<u>163,595</u>	<u>5,610</u>	<u>-</u>	<u>-</u>	<u>(23,594)</u>	<u>145,611</u>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2019			
Land	4,000	-	4,000
Building Improvements	157,156	(64,834)	92,322
Furniture and Equipment	76,152	(38,523)	37,629
Information and Communication	30,333	(24,351)	5,982
Leased Assets	29,362	(23,684)	5,678
Library Resources	17,367	(17,367)	-
Balance at 31 December 2019	314,370	(168,759)	145,611

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2018						
Land	4,000	-	-	-	-	4,000
Building Improvements	103,929	-	-	-	(5,876)	98,053
Furniture and Equipment	42,877	6,403	-	-	(8,031)	41,249
Information and Communication Technology	12,707	-	-	-	(3,643)	9,064
Leased Assets	17,468	-	-	-	(6,239)	11,229
Balance at 31 December 2018	180,981	6,403	-	-	(23,789)	163,595

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2018			
Land	4,000	-	4,000
Building Improvements	157,156	(59,103)	98,053
Furniture and Equipment	70,542	(29,293)	41,249
Information and Communication Technology	30,333	(21,269)	9,064
Leased Assets	29,362	(18,133)	11,229
Library Resources	17,367	(17,367)	-
Balance at 31 December 2018	308,760	(145,165)	163,595

12. Accounts Payable

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating Creditors	7,536	5,000	8,986
Accruals	1,902	5,000	3,500
Employee Entitlements - Salaries	43,169	30,000	24,420
Employee Entitlements - Leave Accrual	2,037	-	1,588
	<u>54,644</u>	<u>40,000</u>	<u>38,494</u>
Payables for Exchange Transactions	54,644	40,000	38,494
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>54,644</u>	<u>40,000</u>	<u>38,494</u>

The carrying value of payables approximates their fair value.

13. Provision for Cyclical Maintenance

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	26,499	26,499	25,750
Increase/ (decrease) to the Provision During the Year	-	5,000	749
Use of the Provision During the Year	(12,787)	(24,999)	-
Provision at the End of the Year	<u>13,712</u>	<u>6,500</u>	<u>26,499</u>
Cyclical Maintenance - Current	12,212	-	24,999
Cyclical Maintenance - Term	1,500	6,500	1,500
	<u>13,712</u>	<u>6,500</u>	<u>26,499</u>

14. Finance Lease Liability

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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	8,344	-	8,344
Later than One Year and no Later than Five Years	-	-	-
Later than Five Years	-	-	-

15. 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.

16. 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	2,800	3,260
Full-time equivalent members	0.11	0.19
<i>Leadership Team</i>		
Remuneration	193,870	189,157
Full-time equivalent members	2	2
Total key management personnel remuneration	196,670	192,417
Total full-time equivalent personnel	2.11	2.19

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	110-120	100-110
Benefits and Other Emoluments	3-4	3-4
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2019 FTE Number	2018 FTE Number
0	0.00	0.00
	0.00	0.00

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

17. 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	-	-

18. 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.

19. Commitments

(a) Capital Commitments

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

(b) Operating Commitments

As at 31 December 2019 the Board has not entered into any contract agreements:

20. 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.

21. Financial Instruments

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

Financial assets measured at amortised cost (2018: Loans and receivables)

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	135,145	77,073	97,495
Receivables	43,643	30,000	24,420
Investments - Term Deposits	93,159	89,390	89,390
Total Financial assets measured at amortised cost	<u>271,947</u>	<u>196,463</u>	<u>211,305</u>

Financial liabilities measured at amortised cost

Payables	54,644	40,000	38,494
Finance Leases	8,344	5,344	8,344
Total Financial Liabilities Measured at Amortised Cost	<u>62,988</u>	<u>45,344</u>	<u>46,838</u>

22. 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 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.

23. Comparatives

There have been a number of prior period comparatives which have been reclassified to make disclosure consistent with the current year.

24. 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

25. Failure to comply with section 87 of the Education Act 1989.

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF RIMU SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

The Auditor-General is the auditor of Rimu School (the School). The Auditor-General has appointed me, Michael Lee, using the staff and resources of Crowe, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 20, that comprise the Statement of Financial Position as at 31 December 2019, the Statement of Comprehensive Revenue and Expense, Statement of Changes in Net Assets/Equity and Cash Flow Statement 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 Standards Reduced Disclosure Regime.

Our audit was completed on 18 December 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 the possible effects of COVID-19. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements and the statement of service performance, 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 22 on page 19 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 arises from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information obtained at the date of our report are Analysis of Variance and Kiwisport statement, 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 the School.



Michael Lee
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Invercargill, New Zealand

Analysis of Variance Reporting



School Name:	Rimu Full Primary School	School Number:	4006
Strategic Aim:	Within a safe and secure learning environment Rimu Full Primary School, will encourage the development and achievement of each individual student, giving priority to literacy and numeracy. (NAG 1,2,3,5,8)		
Annual Aim:	<p>To increase the number of students across the school, particularly boys, achieving at or above the expected curriculum level in writing.</p> <ul style="list-style-type: none"> - All children who achieved “At expectation” at the end 2018 will be given the opportunity to develop their full potential and achieve “Above expectation” by the end of 2019. - Encourage quality teaching practice across the school to accelerate the writing progress of boys who achieved “Below expectation” (26%) at the end of 2018 to be “At expectation” by the end of 2019. 		
Target:	<ol style="list-style-type: none"> 1. Strengthening our teaching of writing practices to accelerate progress of all below students to make 1.5 or more year’s progress by the end of the year. 2. Provide enriching opportunities to accelerate student achievement in writing to achieve 15% above their expected curriculum level. 		
Baseline Data:	<p>In December 2018 children achieved:</p> <ul style="list-style-type: none"> · 70.7% at expectation in writing and 11.2% above expectation. · 75% Maori and Pasifika at expectation in writing and 15.6% above expectation. · 68.9% of boys at expectation in writing and 4.9% above expectation. · 72.7% of girls at expectation in writing and 18.2% above expectation. 		

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>
--	--	--	--

Strategy: To increase the number of students across the school, particularly boys, achieving at or above the expected curriculum level in writing.

What actions did we take:

Engaged in ongoing Professional Learning with Gail Loane.
 Provided writing mentoring and coaching in classrooms to support teachers to know what effective teaching of writing looks like.
 Deepened teacher's understanding of language features through regularly looking critically at mentor text during team meetings.
 Focused on student engagement in writing by enabling students with regular opportunities to write personal memoir, while valuing their cultural capital. We also focused on integrating across inquiry to provide an authentic purposeful context for writing.
 Continued to provide students with authentic opportunities to write across many text types and plan using a range of different planners. Used data to differentiate and inform deliberate acts of teaching.
 Regularly shared student writing books to help develop teacher understanding and inform next teaching steps.
 Continued using PACT to support OTJs and inform teaching programmes.
 Built student agency through co-constructing success criteria with students and teaching students how to self assess and provide critical feedback.
 Developed sharing circles and strengthened peer feedback techniques.
 Developed differentiation through fluid groupings and mini lessons to meet students' learning needs.
 Developed student agency by supporting students to set writing goals and self/peer assess achievement against these goals. Used the Alpha to Omega to develop more consistent approaches to sounding out words

Overall 81% of students are achieving at their expected end of year or anniversary curriculum level. At this time last year we had 82% of our students at or above curriculum expectations. The decrease of 1% equates to 1 student, so we are pleased that we have maintained the same level of achievement throughout 2019. We have however had a decline in our above learners from 11% (13 students) in 2018 to 8% (9 students) in 2019.

Although our boys continue to be represented in our below and well below writing data (16.1% below and 6.5% well below), when we dig into the data, there has continued to be a pleasing shift achieved. In 2017 we had 29.4% of boys achieving below curriculum expectations, in 2018 we had 26.3% below and in 2019 we had 22.6% (14) of boys achieving below expectations. Included in this data are 4 boys who have received support for learning and behaviour from the Ministry of Education and Resource Teacher of Learning and Behaviour.

We have had a pleasing increase in results in our Year 1 and Year 6 cohorts, which have traditionally been areas of need. This year only 1 Year 1 boy was achieving below expectations (and is one of the 4 boys who have received support) and none of our Year 6 boys were achieving below expectations.

85.2 % of our Maori and Pasifika students are writing at their expected curriculum level. This is pleasing in comparison to our whole school data

As we moderated our writing throughout the year, it was evident that the quality of writing has increased and continues to increase across the whole school and this can be attributed to our team's professional learning with Gail Loane. We have put in place teacher support for our new staff members to quickly

We have continued to have a whole school focus on what effective writing looks like and how to develop writing programmes that achieve this, which has contributed towards greater consistency of achievement and programmes across the school. Developing a consistent "language of learning" us supporting students to progress as they transition through our school.

We provided an extensive mentoring programme for 1 teacher who was new to our kura, which involved an expert teacher modeling lessons, giving feedback, analysing datas, supporting them to plan, etc. This was particularly successful in scaffolding the new teacher to understand how we teach writing at Rimu and implement this approach in a sustainable manner throughout the year.

Valuing our student's cultural capital by encouraging students to write from personal experience has increased our student's level of engagement in writing. Student voice collected has also shown that students more confidently know why they're writing and what they need to do to be successful.

Tamariki self-efficacy in writing is impacted by their ability to record sounds in words (spelling). Introducing the Alpha To Omega spelling programme has helped our target learners to be able to record their ideas more accurately and independently. However, we have identified that this is still an area of need and it will be a focus for 2020.

In 2020 we feel we need to shift our school focus to accelerate more students who are achieving at expectations to above curriculum expectations across reading, writing and mathematics as our data indicates this is an area of need. Writing will still continue to be an ongoing minor focus as we wish to continue the progress we have made.

To achieve acceleration of our more able learners, we need to develop our knowledge of language structures as teachers and inquire into differentiation techniques that enable these students to receive deliberate instruction to accelerate their progress. We have set this as one of our Strategic Plan goals for 2020.

We also identified that a barrier to writing is student's phonological awareness. Alpha To Omega has provided the teaching tool for deliberate teaching of spelling skills, but we felt we need a more consistent approach to practising and reinforcing the skills across the school. To address this need, in 2020 we are implementing the StepsWeb programme across the school. Although designed for Dyslexic learners, the programme will benefit all learners, including our able students.

We are planning to continue our learning with Gail Loane, as requested by the staff, who have found the professional learning empowering and really positive in improving their teaching practice. This will occur again in Term 1 2020.

We will also continue to use the following strategies that have been successful in raising the quality of writing programmes over the last 3 years:

1. Peer coaching for writing by using expert teachers to mentor other staff members by collaboratively planning with them, formal and informal observations and feedback,

and teaching spelling patterns across the school.
 More daily instructional time was provided for target students.
 Provided Resource Teacher of Literacy support for 4 students achieving well below expectations.
 Reading Recovery was provided for 8 students, which includes a writing component.
 Teacher Aide support programme was developed for teaching spelling through the Alpha to Omega programme and in class writing support.
 Regular and ongoing monitoring and review of target students' progress and next learning steps, which was reported to the BOT at the end of every term.
 Data of student achievement aligned with the New Zealand Curriculum Literacy progressions, was analysed and reported to BOT.

which shows only 81% of students are writing at or above the expected curriculum level. There are 4 children achieving below expectations, made up of 3 boys and 1 girl. (This small number makes it difficult to make generalisations about gender differences in achievement). This is pleasing because our Maori and Pasifika student achievement data does not reflect the national trend of Maori and Pasifika boys underachieving in writing.

Over the last couple of years we have experienced a much higher percentage of children requiring support to transition into school and begin to grasp early literacy skills. This is reflected in the increase in Resource Teacher of Learning and Behaviour support we have received to support our learners and their teachers. Developing key competency skills has been a focus for our Year 0-1 class to enable our learners to relate to others, participate and contribute positively in class and take risks in their learning. The appointment of an expert new entrant who has particular strengths in Literacy has significantly improved our data at the Year 1 level, as is reflected in this year's end of year writing data.

Of our 4 students identified as achieving well below curriculum expectations, 1 student was directed to our kura by the Ministry of Education and has had an intensive Ministry and RTLB support programme in place for behaviour and learning. Another child also received intensive Ministry and RTLB support for behaviour. Another student has been identified to receive Ministry Special Education in class support and another child has received ongoing Resource Teacher of Literacy support as they have transitioned through school.

As a kura it was a privilege to be asked by the local Leadership Advisor to share our Teaching of Writing Practice with other leaders and teachers from the lower Southland area. We received very positive feedback about the quality of our systems, consistency of teaching and expectations across the school and evidence of achievement in our student's books.

2. regular sharing of writing books together and identifying next teaching steps.
2. Using student's 2019 writing books as evidence to inform grouping for differentiation and deliberate acts of teaching, thus enabling the teacher to quickly establish a differentiated writing programme to meet learner needs.
3. Regular sharing of student writing books across the whole teaching team to help develop teacher understanding and inform next teaching steps.
4. Continuing to increase teacher's knowledge and understanding of writing techniques by analysing mentor text and collaborative planning, which is used to inform planning and teaching.
5. Encourage student agency by supporting students to set writing goals, self/peer assess achievement against these goals and then to share their learning with whanau via SeeSaw.
6. Continuing to develop sharing circles and strengthen peer feedback techniques.
7. Target learners identified in our Student Support Register and regular monitoring and reporting on their progress, with a particular focus in 2020 on accelerating our able learners.
8. Use the Alpha to Omega spelling programme in conjunction with StepsWeb to develop more consistent approaches to sounding out words and teaching spelling patterns across the school. Teacher Aide time is allocated to supporting our learners who are achieving below expectations.

Planning for next year:

As documented above:

- Continue to strengthen teaching practice through ongoing professional learning with Gail Loane.

- Build student's phonological awareness through using the StepsWeb programme as a systematic, consistent, whole school approach.
- Focus on accelerating more of our students who are achieving at curriculum expectations to above curriculum expectations through differentiated classroom instruction and programmes to meet their needs and through continuing to develop teacher knowledge of language structures to enable this.
- Continue to focus on engaging our boys in contexts that are purposeful and meaningful for them, while focusing on developing the skills they need to achieve as writers.

Signed: _____

BOT Chairperson

Date: _____

RIMU FULL PRIMARY SCHOOL

KIWISPORT

2019

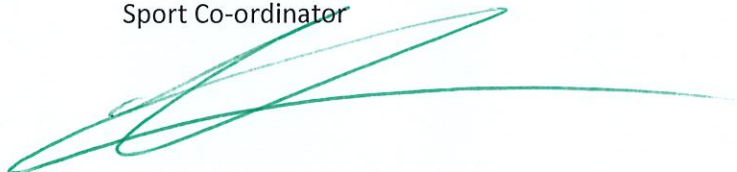
In 2019 the school received Kiwisport funding of \$1250.

The funding was used to purchase gym mats to enable children to extend their skills through the Sports Start gymnastics programme.

The total purchase was \$1326.93

Aaron Wakelin

Sport Co-ordinator

A handwritten signature in green ink, consisting of several overlapping loops and a long horizontal stroke extending to the right.