

ROKAWA SCHOOL

Annual Report - For the year ended 31 December 2020

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ROKAWA SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number:	1931
Principal:	Regan Williams
School Address:	6 Rotokawa Road
School Postal Address:	6 Rotokawa Road, RD4, Rotorua 3074
School Phone:	07 345 6129
School Email:	admin@rotokawa.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expired/Expires
Duane Partelow	Chair Person	Elected	2022
Regan Williams	Principal ex Officio	Appointed	2022
Paraone Pirika	Iwi Rep	Appointed	2022
Talia Wahapango	Parent Rep	Elected	2022
Alia Branson	Parent Rep	Appointed	2022
Stevie Wall	Parent Rep	Appointed	2022
Christina Roberts	Staff Rep	Elected	2022

Accountant / Service Provider: Bizwise Accounting & Software Solutions Ltd

Rotokawa School

Statement of Responsibility

For the year ended 31 December 2020


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

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

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


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

Duane Partelow
Full Name of Board Chairperson


Signature of Board Chairperson

21/09/21
Date:

REGAN WILLIAMS
Full Name of Principal


Signature of Principal

21/9/21
Date:

Rotokawa School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue				
Government Grants	2	1,778,621	1,607,184	1,644,705
Locally Raised Funds	3	113,555	58,601	102,880
Interest income		816	3,956	3,731
		<u>1,892,992</u>	<u>1,669,741</u>	<u>1,751,316</u>
Expenses				
Locally Raised Funds	3	24,740	3,800	33,495
Learning Resources	4	1,235,394	1,137,919	1,111,816
Administration	5	143,098	90,399	99,231
Finance		859	1,000	622
Property	6	402,541	390,659	411,318
Depreciation	7	58,055	62,292	65,136
Loss on Disposal of Property, Plant and Equipment		-	-	797
		<u>1,864,687</u>	<u>1,686,069</u>	<u>1,722,415</u>
Net Surplus / (Deficit) for the year		28,305	(16,328)	28,901
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>28,305</u></u>	<u><u>(16,328)</u></u>	<u><u>28,901</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.

Rotokawa School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January		676,427	676,427	642,607
Total comprehensive revenue and expense for the year		28,305	(16,327)	28,901
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		-	-	4,919
Equity at 31 December	23	704,732	660,100	676,427
Retained Earnings		704,732	660,100	676,427
Equity at 31 December		704,732	660,100	676,427

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.

Rotokawa School

Statement of Financial Position

As at 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Assets				
Cash and Cash Equivalents	8	455,658	270,117	422,466
Accounts Receivable	9	95,853	66,939	71,243
GST Receivable		1,565	5,774	-
Prepayments		2,900	4,307	10,952
Inventories	10	-	502	-
		<hr/>	<hr/>	<hr/>
		555,976	347,639	504,661
Current Liabilities				
GST Payable		-	-	1,568
Accounts Payable	12	119,795	86,076	92,431
Revenue Received in Advance	13	50,728	12,875	67,054
Provision for Cyclical Maintenance	14	46,696	9,080	46,696
Painting Contract Liability - Current Portion	15	6,852	-	6,852
Finance Lease Liability - Current Portion	16	6,666	8,569	4,305
Funds held for Capital Works Projects	17	85,747	130,395	130,393
		<hr/>	<hr/>	<hr/>
		316,484	246,995	349,299
Working Capital Surplus/(Deficit)		239,492	100,644	155,362
Non-current Assets				
Property, Plant and Equipment	11	479,936	564,605	524,254
		<hr/>	<hr/>	<hr/>
		479,936	564,605	524,254
Non-current Liabilities				
Provision for Cyclical Maintenance	14	7,785	-	-
Finance Lease Liability	16	6,911	5,149	3,189
		<hr/>	<hr/>	<hr/>
		14,696	5,149	3,189
Net Assets		<hr/>	<hr/>	<hr/>
		704,732	660,100	676,427
Equity	23	<hr/>	<hr/>	<hr/>
		704,732	660,100	676,427

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

Rotokawa School

Statement of Cash Flows

For the year ended 31 December 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		515,640	414,448	369,118
Locally Raised Funds		69,296	(8,453)	157,510
Goods and Services Tax (net)		(3,134)	(7,343)	7,342
Payments to Employees		(212,405)	(204,284)	(193,363)
Payments to Suppliers		(283,860)	(194,787)	(190,540)
Cyclical Maintenance Payments in the year		-	(46,696)	-
Interest Paid		(859)	(1,000)	(622)
Interest Received		816	3,956	3,807
Net cash from/(to) Operating Activities		85,494	(44,159)	153,252
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(2,487)	(102,643)	(51,104)
Net cash from/(to) Investing Activities		(2,487)	(102,643)	(51,104)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	(4,919)	4,919
Painting contract payments		(5,167)	6,224	(2,466)
Funds Held for Capital Works Projects		-	(6,852)	-
		(44,648)	-	76,467
Net cash from/(to) Financing Activities		(49,815)	(5,547)	78,920
Net increase/(decrease) in cash and cash equivalents		33,192	(152,349)	181,068
Cash and cash equivalents at the beginning of the year	8	422,466	422,466	241,398
Cash and cash equivalents at the end of the year	8	455,658	270,117	422,466

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

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

Rotokawa School

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

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 carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

c) Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

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

i) Inventories

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	18–40 years
Furniture and equipment	5–15 years
Information and communication technology	5 years
Motor vehicles	5 years
Textbooks	4 years
Leased assets are depreciated over the life of the lease	
Library resources	12.5% Diminishing value

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

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

Non cash generating assets

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

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

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

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

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

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

n) Revenue Received in Advance

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

o) 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.

p) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of the School's control. These amounts 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.

q) 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).

r) Financial Instruments

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

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' 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.

s) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

t) Budget Figures

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

u) Services received in-kind

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

2. Government Grants

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operational Grants	380,408	353,453	334,972
Teachers' Salaries Grants	1,028,553	957,345	957,251
Use of Land and Buildings Grants	252,659	258,079	284,200
Resource Teachers Learning and Behaviour Grants	-	-	3,542
Other MoE Grants	117,001	29,307	64,740
Other Government Grants	-	9,000	-
	<u>1,778,621</u>	<u>1,607,184</u>	<u>1,644,705</u>

The school has opted in to the donations scheme for this year. Total amount received was \$30,900.

Other MOE Grants total includes additional COVID-19 funding totalling \$2,999 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue			
Donations	11,711	1,000	8,060
Bequests & Grants	35,805	56,601	68,672
Activities	15,319	-	20,155
Trading	2,357	-	62
Fundraising	558	1,000	5,931
Other Revenue	47,805	-	-
	<u>113,555</u>	<u>58,601</u>	<u>102,880</u>
Expenses			
Activities	22,940	3,800	29,046
Trading	1,669	-	502
Fundraising (Costs of Raising Funds)	131	-	3,499
Other Locally Raised Funds Expenditure	-	-	448
	<u>24,740</u>	<u>3,800</u>	<u>33,495</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>88,815</u>	<u>54,801</u>	<u>69,385</u>

4. Learning Resources

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Curricular	43,519	39,410	7,566
Information and Communication Technology	1,633	2,000	1,792
Library Resources	1,621	2,253	740
Employee Benefits - Salaries	1,185,149	1,087,256	1,097,481
Staff Development	3,472	7,000	4,237
	<u>1,235,394</u>	<u>1,137,919</u>	<u>1,111,816</u>

5. Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Audit Fee	8,573	5,200	5,973
Board of Trustees Fees	6,412	6,000	6,735
Board of Trustees Expenses	4,600	3,000	12,325
Communication	628	1,200	1,866
Consumables	5,810	5,000	6,142
Operating Lease	186	-	-
Legal Fees	213	-	-
Other	64,134	22,390	16,245
Employee Benefits - Salaries	36,606	35,689	35,951
Insurance	4,444	2,800	4,874
Service Providers, Contractors and Consultancy	11,492	9,120	9,120
	<u>143,098</u>	<u>90,399</u>	<u>99,231</u>

6. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Caretaking and Cleaning Consumables	4,190	4,300	4,086
Consultancy and Contract Services	26,322	22,000	23,133
Cyclical Maintenance Provision	7,785	9,080	1,297
Grounds	15,788	9,450	7,675
Heat, Light and Water	25,233	25,500	26,865
Repairs and Maintenance	18,486	21,500	21,249
Use of Land and Buildings	252,659	258,079	284,200
Security	2,601	2,000	1,422
Employee Benefits - Salaries	45,237	35,000	39,877
Van Expense	4,240	3,750	1,514
	<u>402,541</u>	<u>390,659</u>	<u>411,318</u>

7. Depreciation

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Building Improvements - Crown	22,617	24,268	23,190
Furniture and Equipment	13,435	14,416	14,013
Information and Communication Technology	6,839	7,338	11,272
Motor Vehicles	8,681	9,315	8,681
Leased Assets	5,308	5,695	6,638
Library Resources	1,174	1,260	1,342
	<u>58,055</u>	<u>62,292</u>	<u>65,136</u>

8. Cash and Cash Equivalents

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash on Hand	715	-	435
Bank Current Account	272,443	270,117	210,139
Bank Call Account	182,500	-	211,892
Cash and cash equivalents for Statement of Cash Flows	455,658	270,117	422,466

Of the \$455,658 Cash and Cash Equivalents, \$108,000 of unspent grant funding is held by the School. This funding is subject to restrictions which specify how the grant is required to be spent in providing specified deliverables of the grant arrangement.

9. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	12,705	-	-
Receivables from the Ministry of Education	1,891	-	4,894
Teacher Salaries Grant Receivable	81,257	66,939	66,349
	95,853	66,939	71,243
Receivables from Exchange Transactions	14,596	-	4,894
Receivables from Non-Exchange Transactions	81,257	66,939	66,349
	95,853	66,939	71,243

10. Inventories

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Stationery	-	502	-
	-	502	-

11. Property, Plant and Equipment

2020	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Building Improvements	365,539	-	-	-	(22,617)	342,922
Furniture and Equipment	92,187	2,487	-	-	(13,435)	81,239
Information and Communication Technology	18,664	-	-	-	(6,839)	11,825
Motor Vehicles	31,037	-	-	-	(8,681)	22,356
Leased Assets	7,431	11,249	-	-	(5,308)	13,372
Library Resources	9,396	-	-	-	(1,174)	8,221
Balance at 31 December 2020	524,254	13,736	-	-	(58,055)	479,936

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2020			
Building Improvements	474,002	(131,080)	342,922
Furniture and Equipment	283,740	(202,500)	81,239
Information and Communication Technology	113,843	(102,018)	11,825
Motor Vehicles	49,404	(27,048)	22,356
Textbooks	38,884	(38,884)	-
Leased Assets	33,961	(20,589)	13,372
Library Resources	50,107	(41,885)	8,221
Balance at 31 December 2020	1,043,941	(564,004)	479,936

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2019						
Building Improvements	385,106	4,420	(797)	-	(23,190)	365,539
Furniture and Equipment	65,407	40,794	-	-	(14,013)	92,188
Information and Communication Technology	29,936	-	-	-	(11,272)	18,664
Motor Vehicles	39,717	-	-	-	(8,681)	31,037
Leased Assets	11,627	2,441	-	-	(6,638)	7,430
Library Resources	10,738	-	-	-	(1,342)	9,396
Balance at 31 December 2019	542,531	47,655	(797)	-	(65,136)	524,254

The net carrying value of equipment held under a finance lease is \$13,372 (2019: \$7,430)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2019			
Building Improvements	474,002	(108,463)	365,539
Furniture and Equipment	284,176	(191,988)	92,188
Information and Communication Technology	113,843	(95,179)	18,664
Motor Vehicles	49,404	(18,367)	31,037
Textbooks	38,884	(38,884)	-
Leased Assets	22,711	(15,281)	7,430
Library Resources	50,107	(40,711)	9,396
Balance at 31 December 2019	1,033,127	(508,873)	524,254

12. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	19,728	19,137	18,398
Accruals	4,000	-	4,000
Employee Entitlements - Salaries	90,654	66,939	66,349
Employee Entitlements - Leave Accrual	5,413	-	3,684
	<u>119,795</u>	<u>86,076</u>	<u>92,431</u>
Payables for Exchange Transactions	119,795	86,076	92,431
	<u>119,795</u>	<u>86,076</u>	<u>92,431</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Grants in Advance - Ministry of Education	15,228	12,875	-
Rarotonga Trip - 2020	-	-	36,554
Other Grants in Advance	35,500	-	30,500
	<u>50,728</u>	<u>12,875</u>	<u>67,054</u>

14. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	46,696	46,696	45,399
Increase/ (decrease) to the Provision During the Year	7,785	9,080	1,297
Provision at the End of the Year	<u>54,481</u>	<u>55,776</u>	<u>46,696</u>
Cyclical Maintenance - Current	46,696	9,080	46,696
Cyclical Maintenance - Term	7,785	-	-
	<u>54,481</u>	<u>9,080</u>	<u>46,696</u>

15. Painting Contract Liability

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Current Liability	6,852	-	6,852
	6,852	-	6,852

In 2012 the Board signed an agreement with Programmed Maintenance Services Ltd (the contractor) for an agreed programme of work covering a six year period. The programme provides one repaint of the Ministry owned buildings in 2012, with regular maintenance in subsequent years. The agreement has an annual commitment of \$9,080. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of time value of money.

16. Finance Lease Liability

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	6,665	-	4,305
Later than One Year and no Later than Five Years	6,911	-	3,189
	13,576	-	7,494

17. Funds Held for Capital Works Projects

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

	2020	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$	\$	\$
Arts & Cultural Centre	<i>in progress</i>	89,632	-	-	-	89,632
Bathroom & Accessibility	<i>in progress</i>	6,938	-	-	-	6,938
Bore Head	<i>in progress</i>	(4,594)	-	-	-	(4,594)
New Staffroom	<i>in progress</i>	(8,618)	-	(3,115)	-	(11,732)
Asbestos H & S Management	<i>in progress</i>	16,605	(6,733)	(7,998)	-	1,875
Stage 1 Multi Purpose	<i>in progress</i>	30,430	118,633	(149,055)	-	8
Turf - SIPS	<i>in progress</i>	-	42,957	(48,797)	-	(5,840)
Carpet - SIPS	<i>in progress</i>	-	16,440	(16,440)	-	-
Thermal Heating	<i>in progress</i>	-	26,231	(19,890)	-	6,341
SIPS Landscaping front of school	<i>in progress</i>	-	7,644	(4,438)	-	3,206
Stage 2	<i>in progress</i>	-	24,297	(24,384)	-	(87)
Staffroom Office	<i>in progress</i>	-	11,956	(11,956)	-	-
Totals		130,393	241,425	(286,073)	-	85,747

Represented by:

Funds Held on Behalf of the Ministry of Education	108,000
Funds Due from the Ministry of Education	(22,253)
	85,747

	2019	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$	\$	\$
Arts & Cultural Centre	<i>in progress</i>	87,107	-	2,525	-	89,632
Room 8 - Defective Buildings	<i>completed</i>	(1,353)	-	-	1,353	-
Underground Geothermal Pipes	<i>completed</i>	(7,879)	-	-	7,879	-
Bathroom & Accessibility	<i>in progress</i>	6,938	-	-	-	6,938
Recarpeting Deck Areas	<i>completed</i>	(22,513)	22,513	-	-	-
Bore Head	<i>in progress</i>	(4,594)	-	-	-	(4,594)
New Staffroom	<i>in progress</i>	(3,780)	58,529	(63,367)	-	(8,618)
Asbestos H & S Management	<i>in progress</i>	-	16,605	-	-	16,605
Stage 1 Multi Purpose	<i>in progress</i>	-	31,500	(1,070)	-	30,430
Totals		53,926	129,147	(61,912)	9,232	130,393

18. Related Party Transactions

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

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

19. Remuneration

Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	5,608	6,735
Full-time equivalent members	0.16	0.11
<i>Leadership Team</i>		
Remuneration	526,922	485,016
Full-time equivalent members	5	5
Total key management personnel remuneration	532,530	491,751
Total full-time equivalent personnel	5.16	5.11

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:

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130-140	120-130
Benefits and Other Emoluments	3-4	3-4
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
100-110	1.00	1.00
110-120	1.00	0.00
	2.00	1.00

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

20. Compensation and Other Benefits Upon Leaving

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

	2020 Actual \$	2019 Actual \$
Total	\$0	\$5,500
Number of People	-	1



21. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

22. Capital Commitments

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

(a) \$598,543 for several FYA Projects to be completed in stages, which will be fully funded by the Ministry of Education. \$153,085 has been received and spent for stage 1 to balance date.

(Capital commitments at 31 December 2019: \$331,605)

23. Managing Capital

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

24. Financial Instruments

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

Financial assets measured at amortised cost

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	455,658	270,117	422,466
Receivables	95,853	66,939	71,243
Total Financial assets measured at amortised cost	<u>551,511</u>	<u>337,056</u>	<u>493,709</u>

Financial liabilities measured at amortised cost

Payables	119,795	86,076	92,431
Finance Leases	13,577	13,718	7,494
Painting Contract Liability	6,852	-	6,852
Total Financial Liabilities Measured at Amortised Cost	<u>140,224</u>	<u>99,794</u>	<u>106,777</u>

25. Events After Balance Date

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

26. Comparatives

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

27. 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 2021.

Analysis of Variance Reporting



School Name:	Rotokawa School	School Number:	1931
Strategic Aim:	<p>Goal 1: Achievement in Writing Provide high quality teaching and learning opportunities that result in increased achievement in writing through: b) implementation of effective strategies and tools for monitoring achievement</p>		
Annual Aim:	b) The number of students, particularly Māori learners with identified learning needs in writing literacy has decreased		
Target:	Differentiated strategies to support student learning across the school will be evident in planning		
Baseline Data:	Click here to record your baseline data. This is your starting point and will allow you to measure your progress through the year.		

INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF ROTOKAWA PRIMARY SCHOOL'S
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020**

The Auditor-General is the auditor of Rotokawa Primary School (the School). The Auditor-General has appointed me, Richard Currie, using the staff and resources of Crowe New Zealand Audit Partnership, 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 27, that comprise the statement of financial position as at 31 December 2020, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

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

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

Basis for our opinion

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

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

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

The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is the Crowe Australasia external audit division. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

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Services are provided by Crowe New Zealand Audit Partnership an affiliate of Findex (Aust) Pty Ltd.

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Responsibilities of the Board for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included in the Analysis of Variance Reporting, 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.

A handwritten signature in blue ink, appearing to read "Richard Currie".

Richard Currie
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Hamilton, New Zealand

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p><i>Specific actions that we implemented this year included:</i></p> <p>PLD etc.:</p> <ul style="list-style-type: none"> ➤ Visible learning ➤ Assessment for learning ➤ Learning progressions ➤ Teacher observations <p>Staff and team meetings:</p> <ul style="list-style-type: none"> ➤ Writing moderation ➤ PLC's ➤ Analysis of Data ➤ Priority Learners 	<ul style="list-style-type: none"> ➤ Annual Plan for Writing communicated ➤ Discussions around strategies ➤ Analysis of Curriculum/Supporting documents/texts e.g. Literacy progressions, Effective literacy practices. ➤ Analysis of Student samples and discussions around what strategies worked well with specific students ➤ Professional Learning Conversations both in Staff and team meetings ➤ Marking of writing is more accurate and consistent through Moderation of EasTTle writing samples. ➤ Priority Learners identified (with Maaori as a priority) in Writing. ➤ Planning reflects data and evidence ➤ Priority learners are reflected on regularly with changes being made to their learning programme accordingly 	<ul style="list-style-type: none"> ➤ Timeframes allow for discussions, conversations and meetings to be held ➤ Documents and resources readily available to supporting thinking ➤ Whole staff writing assessment analysis/moderation deemed as important and a focus 	<p><i>Writing will remain a Strategic goal with continued development and focus on the following:</i></p> <p>PLD etc.:</p> <ul style="list-style-type: none"> ➤ Moderation and consistency ➤ Linking writing with the localised curriculum <p>Staff and team meetings:</p> <ul style="list-style-type: none"> ➤ On-going staff/team discussions ➤ Writing moderation ➤ PLC's ➤ Analysis of Data ➤ Priority Learners ➤ Planning/monitoring discussions <p>Kaahui Ako meetings:</p> <ul style="list-style-type: none"> ➤ Writing moderation with kahui ako leads ➤ Discussion on writing practice and strategies to support learners with diverse needs

Planning for next year:

Writing will be continued as a strategic goal for 2021 to support the achievement levels across the school.

Analysis of Variance Reporting



School Name:	Rotokawa School	School Number:	1931
Strategic Aim:	<p>Goal 1: Achievement in Writing Provide high quality teaching and learning opportunities that result in increased achievement in writing through: a) targeted PLD for teachers</p>		
Annual Aim:	a) Strategies learned through PLD opportunities are impacting on planning, teaching and learning		
Target:	Consistency and cohesiveness will be present and alignment across the school will be evident.		
Baseline Data:	Click here to record your baseline data. This is your starting point and will allow you to measure your progress through the year.		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p><i>Specific actions that we implemented this year included:</i></p> <p>PLD:</p> <ul style="list-style-type: none"> ➤ Teacher/student feedback, active reflection <p>Staff meetings:</p> <ul style="list-style-type: none"> ➤ Writing moderation ➤ Planning ➤ Progressions - understanding and implementation ➤ Planning docs digital ➤ Teaching resources 	<ul style="list-style-type: none"> ➤ Annual Plan for Writing communicated ➤ Observations of teachers writing - on each class/writing with all classes ➤ Writing PD around EasTTle, assessment, progression from one level to another with Hinemoa Anaru. ➤ Consistency with writing expectations which supports alignment across the school. ➤ Participation in PLD led by Hinemoa and Lauren - Learning Progressions ➤ Professional Learning Conversations both in Staff and team meetings ➤ Analysis of writing and moderation school wide. 	<ul style="list-style-type: none"> ➤ All staff were well aware of writing being a Strategic goal for our school. This provided a clear pathway for all involved. ➤ Provisions for PLD support were put in place. ➤ Provisions for discussions to occur in staff meetings. ➤ Open and clear communication regarding writing expectations. ➤ Consistent and clear alignment with literacy progressions provided. 	<p><i>Writing will remain a Strategic goal with continued development and focus on the following:</i></p> <p>PLD:</p> <ul style="list-style-type: none"> ➤ PLD provider supporting school with continued consistency and alignment <p>Staff/team meetings:</p> <ul style="list-style-type: none"> ➤ Writing moderation ➤ Planning discussions/collaboration ➤ Progressions - understanding ➤ And implementation by both students and staff ➤ Teaching resources – shared and consistent ➤ Spelling programme – consistent across the school <p>Kaahui Ako meetings:</p> <ul style="list-style-type: none"> ➤ Writing moderation with kahui ako leads ➤ Discussion on writing practice
<p>Planning for next year:</p>			
<p>Writing will be continued as a strategic goal for 2021 to support the growing achievement levels across the school.</p>			

Analysis of Variance Reporting



School Name:	Rotokawa School	School Number:	1931
Strategic Aim:	Goal 3: Iwi/Hapu and Whanau Engagement Strengthen our relationships with whanau, hapū/iwi to ensure all families are well supported to engage in their child's learning (in culturally responsive learning environments)		
Annual Aim:	Build strong, collaborative networks between school, local iwi/hapū and whānau to build a culturally responsive environment where all learners are achieving		
Target:	Increased participation by students, whanau, iwi and community.		
Baseline Data:	Click here to record your baseline data. This is your starting point and will allow you to measure your progress through the year.		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p><i>Specific actions that we implemented this year included:</i></p> <ul style="list-style-type: none"> ➤ School events ➤ Meet the teacher/ Parent interviews ➤ Face to face/Media/Facebook/Skool loop, Newsletters ➤ Whanau surveys/consultation on Rumaki/ Bilingual ➤ Visit local marae with learning about local area/ Purakau/Pakiwaitara ➤ Involvement with local initiatives ➤ FOT re-establishment ➤ Utilisation of ASC/LSC contacts via Rotorua East Kahui ako ➤ COVID - regular competitions/ challenges to promote community 	<ul style="list-style-type: none"> ➤ Increased participation of parents and whanau in events and activities within our school community ➤ Skoolloop and seesaw provided Communication to and from parents is ongoing, clear and concise ➤ Event analysis, particularly interviews, to analyse the increased number in student/whanau attending events. <p>FOTs discussions around reestablishment</p> <ul style="list-style-type: none"> ➤ Inclusion and expectation of Purakau/Pakiwaitara being a part of Rotokawa planning 	<ul style="list-style-type: none"> ➤ Resources provided ➤ Developed relationships between home and school ➤ Iwi as an integral part of our school ➤ Biannual curriculum that has explicit links to our community, students and Purakau/Pakiwaitara. ➤ FOTs meetings being scheduled and carried out 	<p><i>This will remain a Strategic goal with continued development and focus on the following:</i></p> <ul style="list-style-type: none"> ➤ Whanau, iwi and hapū are fully engaged and committed through ➤ Having voice and contribution in the biannual curriculum which will link to our local iwi ➤ Strong FOTS group ➤ Experiential learning within our community – local initiatives/events ➤ Lead teacher identified for student and whanau engagement. ➤ Bilingual classes to begin and planning for this will occur alongside whanau and community
<p>Planning for next year:</p>			
<p>This will still be a strong focus for our school. See Evaluation for planning steps for 2021.</p>			

Analysis of Variance Reporting



School Name:	Rotokawa School	School Number:	1931
Strategic Aim:	Goal 2: Student Engagement Ensure a strong sense of belonging for our students so they are consistently engaged in and motivated to learn		
Annual Aim:	Students engagement, attendance and improved behaviour has increased		
Target:	Increased engagement/happiness and improved attendance at school		
Baseline Data:	Click here to record your baseline data. This is your starting point and will allow you to measure your progress through the year.		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p><i>Specific actions that we implemented this year included:</i></p> <ul style="list-style-type: none"> ➤ PB4L practices embedded and practiced school wide ➤ Consistent behaviour management practices school wide ➤ Track and report student attendance and behaviour ➤ Utilisation of LSC contacts via Rotorua East Kahui ako ➤ Termly overviews contributing to building a sense of belonging 	<p>Tracking sheets collated and reported to staff</p> <p>PB4L reports provided insight that issues within the school minimised as classroom/school programmes.</p> <p>Programmes within the school were consistent with supporting the school value and contributed to a sense of belonging. Programmes were evolving as the year continued.</p> <p>Rotokawa Curriculum, including passion Learning, was firmly embedded in the school</p> <p>Positive feedback from members of the community regarding School values being evident.</p>	<p>Programmes are hands-on, experiential and relevant to students and our school values. This is evident in the Rotokawa School curriculum and programme implementation.</p> <p>School values are thoroughly embedded within the School and community. Evident at events within the community.</p> <p>Clarity around the expectation of values, behaviour and attendance.</p> <p>Follow-up of attendance from classroom eachers.</p>	<p><i>As a school, this goal will be moving towards a goal focused around our Icaol curriculum, which links to our Bi-Annual curriculum, and the integration of Te Reo Maaori within not only the 2 new Reo Rua (bilingual) classes, but also school wide.</i></p> <p>New focus:</p> <p>Ensure a strong sense of belonging for our students so they are consistently engaged in and motivated to learn</p>
<p>Planning for next year:</p>			
<p>See the notes within the Evaluation section of the document.</p>			

Analysis of Variance Reporting



School Name:	Rotokawa School	School Number:	1931
Strategic Aim:	Goal 2: Student Engagement Ensure a strong sense of belonging for our students so they are consistently engaged in and motivated to learn		
Annual Aim:	Students engagement, attendance and improved behaviour has increased		
Target:	Increased engagement/happiness and improved attendance at school		
Baseline Data:	Click here to record your baseline data. This is your starting point and will allow you to measure your progress through the year.		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p><i>Specific actions that we implemented this year included:</i></p> <ul style="list-style-type: none"> ➤ PB4L practices embedded and practiced school wide ➤ Consistent behaviour management practices school wide ➤ Track and report student attendance and behaviour ➤ Utilisation of LSC contacts via Rotorua East Kahui ako ➤ Termly overviews contributing to building a sense of belonging 	<p>Tracking sheets collated and reported to staff</p> <p>PB4L reports provided insight that issues within the school minimised as classroom/school programmes.</p> <p>Programmes within the school were consistent with supporting the school value and contributed to a sense of belonging. Programmes were evolving as the year continued.</p> <p>Rotokawa Curriculum, including passion Learning, was firmly embedded in the school</p> <p>Positive feedback from members of the community regarding School values being evident.</p>	<p>Programmes are hands-on, experiential and relevant to students and our school values. This is evident in the Rotokawa School curriculum and programme implementation.</p> <p>School values are thoroughly embedded within the School and community. Evident at events within the community.</p> <p>Clarity around the expectation of values, behaviour and attendance.</p> <p>Follow-up of attendance from classroom eachers.</p>	<p><i>As a school, this goal will be moving towards a goal focused around our Icaol curriculum, which links to our Bi-Annual curriculum, and the integration of Te Reo Maaori within not only the 2 new Reo Rua (bilingual) classes, but also school wide.</i></p> <p>New focus:</p> <p>Ensure a strong sense of belonging for our students so they are consistently engaged in and motivated to learn</p>
<p>Planning for next year:</p>			
<p>See the notes within the Evaluation section of the document.</p>			

Analysis of Variance Reporting



School Name:	Rotokawa School	School Number:	1931
Strategic Aim:	Digital fluency: Teachers' and students' digital knowledge and capabilities has increased and is impacting positively on learning and achievement outcomes for all students		
Annual Aim:	Systems and processes are in place to ensure teachers are providing quality learning that impacts positively on the digital capabilities and knowledge of all students		
Target:	Digital technology implemented in classes across the school		
Baseline Data:	2 of 9 classes within the school are utilising the devices that they have within their classroom regularly to support learning.		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p><i>Specific actions that we implemented this year included:</i></p> <ul style="list-style-type: none"> ➤ Devices /classes 1-1 & equipment - reliable equipment to use ➤ Survey/Conversation /Documentation about the needs of teachers ➤ Articulation of survey results to PD advisor - Circus ➤ Seesaw implementation and use - staff, students, whanau ➤ Staff development on links to the DT Curriculum and the Rotokawa Curriculum ➤ Staff & student development on Seesaw use 	<ul style="list-style-type: none"> ➤ Teacher Survey ➤ 2020 plan for DT curriculum and needs ➤ A collation of information around devices/resources that we have within our school, including with new devices. ➤ Analysis of current equipment and required- Collated and actioned ➤ Investigation into best device (visits and conversations) ➤ Funding applications, budgets and purchasing of devices for 2021 ➤ A lead teacher allowed for all staff, and in turn students, to have a clear person to go to with any digital technology queries. ➤ Lead teacher liaised staff with to reintroduce and implement Seesaw within all classes. Communications between whanau and school continue to improve, particularly when it came to home learning during COVID-19lockdown. Once staff and students had returned to regular class learning, their confidence levels with utilisation of devices to support learning drastically improved. ➤ PLD opportunities with Digital Circus - staff were able to build on learning from within COVID lockdown levels through targeted PLD. ➤ Gathering of student voice and discussions around how this/how devices are being utilised with teachers involved 	<ul style="list-style-type: none"> ➤ Ensuring that there was a lead teacher in this role provided clear outline and guidance within our school. ➤ Providing opportunity for this person to participate in PD and then share their learning ensured that we were developing capabilities within our school. ➤ Improved teacher capability within digital technology. ➤ Understanding of apps within IPADs for 2021. ➤ Seesaw implementation and use for communication - staff, students, whanau 	<p><i>This will remain a Strategic goal with continued development and focus on the following:</i></p> <ul style="list-style-type: none"> <input type="checkbox"/> Devices /classes & equipment - reliable equipment to use Utilisation of ipads within all classes <input type="checkbox"/> Survey/Conversation/ Documentation about the needs of Teachers <input type="checkbox"/> PLD advisor – Circus continued <input type="checkbox"/> Staff development on links to the DT Curriculum and the Rotokawa Curriculum

Planning for next year:

Continue Digital Technology as a Strategic goal in 2021. PLD with Digital Circus will continue. See Evaluation/Where to next section.