

Ranui School

Annual Report for the year ended 31 December 2018

Ministry Number:	1458
Principal:	Heather Rawiri
School Address:	16A Ranui Station Road, Ranui
School Postal Address:	16A Ranui Station Road, Ranui 0612
School Phone:	09 833 6286
School Email:	principal@ranui.school.nz
Service Provider:	Edtech Financial Services Ltd

Ranui School

Members of the Board of Trustees

Name	Position	How position on Board gained	Term expired/expires
Melissa Ahken ✓	Parent Rep ✓	Elected May 2016	June 2019
Theresa Vaiula ✓	Parent Rep ✓	Elected May 2016	June 2019
Mrs M Tuala ✓	Chairperson ✓	Elected May 2016	June 2019
Mr G Davis ✓	Parent Rep ✓	Elected May 2016	June 2019
Ms J Thomson	Co-opted ✓	Co-opted July 2016	June 2019
Mrs P Tararo	Staff Trustee ✓	Elected May 2016	June 2019
Mrs H Rewiri	Principal ✓		

Ranui School

Annual Report

For the year ended 31 December 2018

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Ranui School
Statement of Responsibility
For the year ended 31 December 2018

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 2018 fairly reflects the financial position and operations of the school.

The School's 2018 financial statements are authorised for issue by the Board.

 Melissa ALKEN

Full Name of Board Chairperson / *Acting Chair*

Melissa Alken

Signature of Board Chairperson / *Acting Chair*.

 29 May 2019

Date:

 Heather Rewis

Full Name of Principal

H. Rewis

Signature of Principal

 29/05/2019

Date:

Ranui School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue				
Government Grants	2	3,455,441	3,207,451	3,374,697
Locally Raised Funds	3	151,471	22,050	84,307
Interest Earned		12,911	11,000	13,127
		<hr/>	<hr/>	<hr/>
		3,619,823	3,240,501	3,472,131
Expenses				
Locally Raised Funds	3	29,708	10,050	18,170
Learning Resources	4	2,266,039	2,056,770	2,099,484
Administration	5	187,954	200,950	189,161
Finance Costs		2,897	-	2,987
Property	6	1,004,719	960,288	957,632
Depreciation	7	100,132	60,000	86,809
Loss on Disposal of Property, Plant and Equipment		1,264	-	16,080
		<hr/>	<hr/>	<hr/>
		3,592,713	3,288,058	3,370,323
Net Surplus / (Deficit) for the year		27,110	(47,557)	101,808
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		27,110	(47,557)	101,808

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes.

Ranui School
Statement of Changes in Net Assets/Equity

For the year ended 31 December 2018

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Balance at 1 January	1,062,902	1,062,902	961,094
Total comprehensive revenue and expense for the year	27,110	(47,557)	101,808
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	4,718	-	-
Equity at 31 December	1,094,730	1,015,345	1,062,902
Retained Earnings	1,094,730	1,015,345	1,062,902
Equity at 31 December	1,094,730	1,015,345	1,062,902

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes.

Ranui School
Statement of Financial Position

As at 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Assets				
Cash and Cash Equivalents	8	59,368	86,887	69,650
Accounts Receivable	9	168,982	144,000	139,979
GST Receivable		-	10,000	10,011
Prepayments		2,122	10,200	10,174
Inventories	10	1,176	2,000	1,951
Investments	11	300,000	200,000	300,000
		<u>531,648</u>	<u>453,087</u>	<u>531,765</u>
Current Liabilities				
GST Payable		4,736	-	-
Accounts Payable	13	201,201	164,000	163,428
Provision for Cyclical Maintenance	14	90,417	106,256	23,333
Finance Lease Liability - Current Portion	15	13,869	13,087	12,970
Funds Held for Capital Works Projects	16	35,348	-	30,266
		<u>345,571</u>	<u>283,343</u>	<u>229,997</u>
Working Capital Surplus/(Deficit)		186,077	169,744	301,768
Non-current Assets				
Property, Plant and Equipment	12	993,380	905,643	883,743
		<u>993,380</u>	<u>905,643</u>	<u>883,743</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	73,019	49,635	99,112
Finance Lease Liability	15	11,708	10,407	23,497
		<u>84,727</u>	<u>60,042</u>	<u>122,609</u>
Net Assets		<u>1,094,730</u>	<u>1,015,345</u>	<u>1,062,902</u>
Equity		<u>1,094,730</u>	<u>1,015,345</u>	<u>1,062,902</u>

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

Ranui School

Statement of Cash Flows

For the year ended 31 December 2018

	2018	2018 Budget	2017
Note	Actual \$	(Unaudited) \$	Actual \$
Cash flows from Operating Activities			
Government Grants	943,299	890,143	944,680
Locally Raised Funds	128,781	2,050	43,228
Goods and Services Tax (net)	14,747	(2,600)	(2,638)
Payments to Employees	(525,681)	(450,350)	(462,447)
Payments to Suppliers	(378,635)	(527,342)	(492,053)
Interest Paid	(2,897)	-	(2,987)
Interest Received	13,299	11,000	12,812
Net cash from / (to) the Operating Activities	192,913	(77,099)	40,595
Cash flows from Investing Activities			
Purchase of PPE (and Intangibles)	(207,003)	(111,443)	(134,825)
Proceeds from Sale of Investments	-	100,000	-
Net cash from / (to) the Investing Activities	(207,003)	(11,443)	(134,825)
Cash flows from Financing Activities			
Furniture and Equipment Grant	4,718	-	-
Finance Lease Payments	(5,992)	2,319	(4,396)
Funds Held for Capital Works Projects	5,082	-	(42,871)
Net cash from / (to) Financing Activities	3,808	2,319	(47,267)
Net increase/(decrease) in cash and cash equivalents	(10,282)	(86,223)	(141,497)
Cash and cash equivalents at the beginning of the year	8 69,650	173,110	211,147
Cash and cash equivalents at the end of the year	8 59,368	86,887	69,650

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

The above Cash Flow Statement should be read in conjunction with the accompanying notes.

Ranui School

Notes to the Financial Statements

For the year ended 31 December 2018

1. Statement of Accounting Policies

Reporting Entity

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

Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2018 to 31 December 2018 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".

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

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

Ranui School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

Critical Judgements in applying accounting policies

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

Classification of leases

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 15.

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.

Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

Use of Land and Buildings Expense

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

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.

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.

Ranui School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

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.

Accounts Receivable

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

Inventories

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

Investments

Bank term deposits 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.

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

Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$500 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

Leased Assets

Leases where the School assumes substantially all the risks and rewards of ownership are classified as finance leases. The assets acquired by way of finance lease are measured at an amount equal to the lower of their fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation and impairment losses. Leased assets and corresponding liability are recognised in the Statement of Financial Position and leased assets are depreciated over the period the School is expected to benefit from their use or over the term of the lease.

Ranui School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

Depreciation

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

The estimated useful lives of the assets are:

Buildings - School	5-40 years
Furniture and equipment	5-40 years
Information and communication technology	5 years
Leased assets held under a Finance Lease	3-5 years
Library resources	12.5% Diminishing value

Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

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

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

Accounts Payable

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

Employee Entitlements

Short-term employee entitlements

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

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.

Ranui School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

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 school 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.

Provision for Cyclical Maintenance

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

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

Financial Assets and Liabilities

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

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

Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

Budget Figures

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

Services received in-kind

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

Ranui School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

2 Government Grants

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operational grants	802,039	741,333	830,582
Teachers' salaries grants	1,748,833	1,600,000	1,705,208
Use of Land and Buildings grants	755,885	717,308	717,308
Other MoE Grants	147,618	148,810	106,136
Other government grants	1,066	-	15,463
	3,455,441	3,207,451	3,374,697

3 Locally Raised Funds

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue			
Donations	89,755	1,350	42,239
Fundraising	20,130	3,000	1,769
Trading	5,945	6,500	6,422
Activities	35,641	11,200	33,877
	151,471	22,050	84,307
Expenses			
Activities	25,116	4,550	12,881
Trading	4,592	5,000	5,101
Fundraising costs	-	500	188
	29,708	10,050	18,170
	121,763	12,000	66,137

Surplus/ (Deficit) for the year Locally Raised Funds

4 Learning Resources

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Curricular	86,361	98,750	55,750
Equipment repairs	-	200	-
Information and communication technology	21,412	24,870	26,348
Extra-curricular activities	5,785	6,000	5,049
Library resources	3,218	4,000	2,881
Employee benefits - salaries	2,104,731	1,851,150	1,984,316
Staff development	44,532	71,800	25,140
	2,266,039	2,056,770	2,099,484

Ranui School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

5 Administration

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Audit Fee	6,085	6,000	5,907
Board of Trustees Fees	4,565	5,300	5,060
Board of Trustees Expenses	3,760	4,400	2,184
Communication	3,557	4,000	3,191
Consumables	12,903	19,000	17,609
Operating Lease	-	4,750	-
Other	23,895	24,300	29,421
Employee Benefits - Salaries	117,749	117,700	110,996
Insurance	10,384	10,000	9,509
Service Providers, Contractors and Consultancy	5,056	5,500	5,284
	187,954	200,950	189,161

6 Property

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Caretaking and Cleaning Consumables	18,826	19,100	20,693
Consultancy and Contract Services	39,298	39,200	39,103
Cyclical Maintenance Expense	40,991	24,000	17,688
Grounds	3,031	7,500	1,832
Heat, Light and Water	38,430	43,500	42,231
Rates	-	80	-
Repairs and Maintenance	20,640	24,300	36,559
Use of Land and Buildings	755,885	717,308	717,308
Security	8,429	8,800	8,057
Employee Benefits - Salaries	79,189	76,500	74,161
	1,004,719	960,288	957,632

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Buildings	17,579	11,970	17,319
Furniture and Equipment	37,486	19,216	27,801
Information and Communication Technology	25,136	18,309	26,490
Leased Assets	14,621	7,017	10,153
Library Resources	5,310	3,488	5,046
	100,132	60,000	86,809



Ranui School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

8 Cash and Cash Equivalents

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash on Hand	400	400	400
Bank Current Account	58,968	86,487	60,405
Bank Call Account	-	-	8,845
Cash and cash equivalents for Cash Flow Statement	<u>59,368</u>	<u>86,887</u>	<u>69,650</u>

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

Of the \$59,368 Cash and Cash Equivalents, \$35,348 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2019 on Crown owned school buildings under the School's Five Year Property Plan.

9 Accounts Receivable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Receivables	51,951	30,000	30,845
Interest Receivable	4,130	4,000	4,518
Teacher Salaries Grant Receivable	112,901	110,000	104,616
	<u>168,982</u>	<u>144,000</u>	<u>139,979</u>
Receivables from Exchange Transactions	56,081	34,000	35,363
Receivables from Non-Exchange Transactions	112,901	110,000	104,616
	<u>168,982</u>	<u>144,000</u>	<u>139,979</u>

10 Inventories

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Stationery	1,176	2,000	1,926
School Uniforms	-	-	25
	<u>1,176</u>	<u>2,000</u>	<u>1,951</u>

11 Investments

The School's investment activities are classified as follows:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Asset	300,000	200,000	300,000
Short-term Bank Deposits	300,000	200,000	300,000
	<u>300,000</u>	<u>200,000</u>	<u>300,000</u>



BDO AUCKLAND

Ranui School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

12 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Buildings	560,695	-	-	-	(17,579)	543,116
Furniture and equipment	175,335	170,434	-	-	(37,486)	308,283
Information and communication technology	78,228	29,734	-	-	(25,136)	82,826
Leased assets	34,164	2,446	-	-	(14,621)	21,989
Library resources	35,321	8,419	(1,264)	-	(5,310)	37,166
Balance at 31 December 2018	883,743	211,033	(1,264)	-	(100,132)	993,380

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Buildings	713,739	(170,623)	543,116
Furniture and equipment	1,072,898	(764,615)	308,283
Information and communication technology	540,663	(457,837)	82,826
Leased assets	50,184	(28,195)	21,989
Library resources	105,871	(68,705)	37,166
Balance at 31 December 2018	2,483,355	(1,489,975)	993,380

The Board considers that no assets have suffered an impairment during the year.

The net carrying value of equipment held under a finance lease is \$21,989 (2017: \$34,164).

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Buildings	561,973	28,701	(12,660)	-	(17,319)	560,695
Furniture and equipment	109,549	93,587	-	-	(27,801)	175,335
Information and communication technology	81,256	23,462	-	-	(26,490)	78,228
Leased assets	26,510	17,807	-	-	(10,153)	34,164
Library resources	34,912	8,875	(3,420)	-	(5,046)	35,321
Balance at 31 December 2017	814,200	172,432	(16,080)	-	(86,809)	883,743

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017	\$	\$	\$
Buildings	713,739	(153,044)	560,695
Furniture and equipment	902,465	(727,130)	175,335
Information and communication technology	510,928	(432,700)	78,228
Leased assets	47,738	(13,574)	34,164
Library resources	101,068	(65,747)	35,321
Balance at 31 December 2017	2,275,938	(1,392,195)	883,743



BDO AUCKLAND

Ranui School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

13 Accounts Payable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating creditors	36,104	35,000	33,618
Accruals	3,785	4,000	3,938
Banking staffing overuse	20,735	-	-
Employee Entitlements - salaries	121,366	110,000	106,434
Employee Entitlements - leave accrual	19,211	15,000	19,438
	<u>201,201</u>	<u>164,000</u>	<u>163,428</u>
 Payables for Exchange Transactions	 201,201	 164,000	 163,428
	<u>201,201</u>	<u>164,000</u>	<u>163,428</u>

The carrying value of payables approximates their fair value.

14 Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	122,445	122,445	227,550
Increase to the Provision During the Year	40,991	24,000	17,688
Use of the Provision During the Year	-	9,446	(122,793)
Provision at the End of the Year	<u>163,436</u>	<u>155,891</u>	<u>122,445</u>
 Cyclical Maintenance - Current	 90,417	 106,256	 23,333
Cyclical Maintenance - Term	73,019	49,635	99,112
	<u>163,436</u>	<u>155,891</u>	<u>122,445</u>

15 Finance Lease Liability

The school has entered into a number of finance lease agreements for TELA laptops and Photocopiers
Minimum lease payments payable (includes interest portion):

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	15,639	-	15,767
Later than One Year and no Later than Five Years	12,485	-	25,793
	<u>28,124</u>	<u>-</u>	<u>41,560</u>



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Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

16 Funds Held for Capital Works Projects

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

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Security Fencing	<i>in progress</i>	30,266	-	(5,082)	-	35,348
Totals		30,266	-	(5,082)	-	35,348
Represented by:						
Funds Held on Behalf of the Ministry of Education						35,348
						<u>35,348</u>

	2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Security Fencing	<i>in progress</i>	73,137	-	42,871	-	30,266
Totals		73,137	-	42,871	-	30,266

17 Hippy Project

Ranui School receives funding from the Ministry of Social Development to support the Hippy Project

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Funds Held at Beginning of the Year	-	-	-
Funds Received from Cluster Members	17	-	306
Funds Received from MoE	117,253	-	127,062
Funds Spent on Behalf of the Cluster	117,270	-	127,368
Funds Held at Year End	-	-	-

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.

Ranui School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

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.

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	4,565	5,060
Full-time equivalent members	0.07	0.08
<i>Leadership Team</i>		
Remuneration	360,344	320,739
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	364,909	325,799
Total full-time equivalent personnel	3.07	3.08

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:

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130-140	130-140
Benefits and Other Emoluments	10-20	10-20
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2018 FTE Number	2017 FTE Number
100-110	2	-
	2	-

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

20 Compensation and Other Benefits Upon Leaving

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

21 Contingencies

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

(Contingent liabilities and assets as at 31 December 2017: 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, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2018, a contingent liability for the school may exist.

Ranui School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

22 Commitments

(a) Capital Commitments

The Board considers there to be no contractual commitments at the above date other than those disclosed in the preceding financial statements and detailed below.

(Capital commitments as at 31 December 2017: nil)

(b) Operating Commitments

As at 31 December 2018 the Board has entered into the following contracts:

-operating lease for laptops (TELA)

No later than One Year

2018 Actual \$	2017 Actual \$
-	152
-	152

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:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Loans and Receivables			
Cash and Cash Equivalents	59,368	86,887	69,650
Receivables	168,982	144,000	139,979
Investments - Term Deposits	300,000	200,000	300,000
Total Loans and Receivables	528,350	430,887	509,629
Financial liabilities measured at amortised cost			
Payables	201,201	164,000	163,428
Finance Leases	25,577	23,494	36,467
Total Financial Liabilities Measured at Amortised Cost	226,778	187,494	199,895

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.

**INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF RANUI SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

The Auditor-General is the auditor of Ranui School (the School). The Auditor-General has appointed me, Chris Neves, using the staff and resources of BDO Auckland, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 18, that comprise the statement of financial position as at 31 December 2018, 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 2018; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to PBE's that qualify for Tier 2 reporting.

Our audit was completed on 30 May 2019. 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 of Trustees and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Basis for our opinion

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

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

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

Responsibilities of the Board 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 comprises the Board of Trustees listing, KiwiSports Funding Report and Analysis of Variance, 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.



Chris Neves
BDO Auckland
On behalf of the Auditor-General
Auckland, New Zealand

2. Plans and Policies (NAG 2)

What do we want for our students?

Commentary/Evidence:

Charter / Strategic and Annual Plan and 2018 target development

The draft is in your pack, we reviewed the front page as a whole school team on Teacher Only Day. Teachers were pleased to understand how the first page had come about and see their voice within it. In groups they explored each area and made suggestions for possible additions or rewording. Following this, each teacher made individual statements regarding their input to each area. We then worked in teams to develop a team philosophy to help keep focussed on the goals agreed to.

Analysis of Variance

- **GOAL 1: Quality and Consistency of teaching across the school to shift student progress across the curriculum**
Strategy:
 - 1.2 Ongoing development of teacher capacity and consistency to impact on learning and achievement
 - 1.2 Develop & sustain growth mindsets within all learners - learner agency

Whānau Leaders are yet to meet with their teams to review 2018 achievement data and plan draft targets for their individual team for 2019. They will also review the draft data presented below to check for errors, trends and check that it matches to their data and goals.

English Medium NZC (number = 238)

This report is based on 238 children in the English-medium part of our school (see attached charts), however the percentages and numbers below are only those **achieving at or above** the NZ Curriculum level expectations for years 1-5. It is important to remember that we received ESSOL funding for 104 of the children included in this data.

Year 6 data will be reported separately, to keep the focus on 2019 children.

Maths - 53% (n=126) Reading - 56% (n=133) Writing - 45% (n=107)

Māori (n=93)

Maths - 52% (n=48) Reading - 47% (n=43) Writing - 49% (n=46)

Pacific (n=108)

Maths - 56% (n=61) Reading - 66% (n=66) Writing - 45% (n=49)

Asian (n=22)

Maths - 41% (n=9) Reading - 60% (n=13) Writing - 63% (n=14)

Pākehā (n=11)

Maths - 54% (n=6) Reading - 63% (n=7) Writing - 54% (n=6)

Male (n=100)

Maths - 53% (n=53) Reading - 51% (n=51) Writing - 42% (n=42)

Female (n=138)

Maths - 53% (n=73) Reading - 59% (n=82) Writing - 57% (n=79)

Year 1 (n=44)

Maths - **78%** (n=25) Reading - **13%** (n=6) Writing - **43%** (n=19)

Year 2 (n=46)

Maths - **54%** (n=25) Reading - **61%** (n=28) Writing - **63%** (n=29)

Year 3 (n=34)

Maths - **21%** (n=7) Reading - **53%** (n=44) Writing - **21%** (n=7)

Year 4 (n=60)

Maths - **41%** (n=25) Reading - **73%** (n=47) Writing - **47%** (n=28)

Year 5 (n=45)

Maths - **58%** (n=29) Reading - **71%** (n=32) Writing - **42%** (n=19)

Summary:

- **green** indicates this achievement met or exceeded our learning pathway targets.
 - **pink** indicates where achievement was well short of expectation
 - **blue** indicates achievement was close to expectation
- Reading remains the strongest area of achievement..
 - Except for the Year 3 and Year 4 cohorts, the other cohorts trends are performing similarly to the performance of the whole English Medium of the school.
 - Year 3 is the lowest performing cohorts (**Target 2019, Maths and Writing**).
 - Writing remains the area weakest achievement.

Reading 2018 Targets & commentary (Analysis of Variance)

- **56%, (133)** of the possible 238 children were at or above the NZC level expectation in 2018, (53%, 2017)
- **80 – 85% of children Year 6 will be achieving at / above curriculum expectation (65%, 2017)**
- 70% of children Year 5 will be achieving at or above expectation **71%, 2018, (77%, 2017)**
- 65% of children Year 4 will be achieving at or above expectation **8%, 2018, (60%, 2017)**
- 48% of children Year 3 will be achieving at or above expectation **53%, 2018, (62%, 2017)**
- 35% of children Year 2 will be achieving at or above expectation **61%, 2018, (30%, 2017)**
- 20% of children Year 1 will be achieving at or above expectation **13%, 2018, (14%, 2017)**

Commentary

- The range of achievement (13% - 78%) is very wide.
- The trend is for children to make measurable gains as they progress through the school.
- Cohorts read better than they write (which is expected).
- Cohorts that had a higher percentage of children achieving in the highest percentages category are: Year 4 and Year 5
- Cohorts that had a higher percentage of children achieving in the 'well below' category are: Year 1 and Year 2
- The Year 2 cohort achieved the biggest gain in achievement from 2017 (52%)
- The Year 3 cohort achieved a significant, 23% gain, from 2017
- Māori, Male, Year 1 are the lowest performing cohorts (**Target 2019**).

Writing 2018 Targets & commentary (Analysis of Variance)

- **45%, (107)** of the possible 238 children were at or above the NZC level expectation (45%, 2017)
- **80 – 85% of children Year 6 will be achieving at / above curriculum expectation 61%, 2017**
- 70% of children Year 5 will be achieving at expectation, **42%, 2018, (68%, 2017)**
- 65% of children Year 4 will be achieving at expectation, **47%, 2018, (54%, 2017)**
- 48% of children Year 3 will be achieving at expectation, **21%, 2018, (51%, 2017)**
- 35% of children Year 2 will be achieving at expectation, **63%, 2018, (14%, 2017)**
- 20% of children Year 1 will be achieving at expectation, **43%, 2018, (0%, 2017)**

Commentary:

- The range of achievement in Writing is significantly closer among cohorts than reading
- Overall the percentage of children at expectation is similar to 2017
- Children in the Year 2 cohort achieved significant progress (63%)
- Achievement of Y3,4,5 cohorts was not enough to achieve close to our learning target pathway
- Extensive review and professional learning of assessment in terms of the Learning Progressions and National Standards, teacher planning in relation to these, professional development in Writing and Oral language have not yet been reflected in student achievement
- Writing continues to be our weakest area of achievement
- Male, Year 3 cohorts are the lowest performing cohorts (**Target 2019**)

Maths 2018 Targets & commentary (Analysis of Variance)

- 53%, (126)** of the possible 238 children were at or above the NZC level expectation in 2018, (46%, 2017)
- **80 – 85% of children Year 6 will be achieving at/ above curriculum level expectation 75%, 2017**
 - 70% of children after 5 years will be achieving at or above expectation **58%, 2018 (59%, 2017)**
 - 65% of children after 4 years will be achieving at or above expectation **41%, 2018 (46%, 2017)**
 - 48% of children after 3 years will be achieving at or above expectation **21%, 2018 (31%, 2017)**
 - 35% of children after 2 years will be achieving at or above expectation **54%, 2018 (37%, 2017)**
 - 20% of children after 1 year will be achieving at or above expectation **78%, 2018 (25%, 2017)**

Commentary:

- Maths has shown a slight gain in overall achievement 2018, (7%)
- Years 1 & 2 exceeded our pathway expectations
- The Year 1 (2017) cohort made +50% gain in achievement in 2018
- The Year 2 (2017) cohort fell well below our pathway expectations, resulting a drop of 16% overall achievement, this Year level did not achieve strong progress in 2017
- Year 5 achievement progress 12%, was not enough to meet our learning pathway, similar to 2017,
- Progress towards the pathway expectations is accelerated at the Y4,5,6 levels
- **Target 2019 - Year 4, 5)**

Analysis of Variance - Te Marautanga o Aotearoa

- **GOAL 1: Quality and Consistency of teaching across the school to shift student progress across the curriculum**

Strategy:

- 1.2 Ongoing development of teacher capacity and consistency to impact on learning and achievement
- 1.2 Develop & sustain growth mindsets within all learners - learner agency

Maori Medium TMoA (number = 47)

This report is based on 58 children in the Maori-medium Whanau of our school, Te Whakatipu Kakano (TWK). It shows data for Years 0-6. All children in this Whanau identify as Maori.

It is important to note that these children are acquiring Te Reo Maori, they come from an English speaking first language base, the Curriculum level expectations used (te Marautanga o Aotearoa - TMoA), do not differ for first or second language speakers of Te Reo Maori.

The ideal pathway for bilingual education (research based) is over a period of at least 1-8 years. Of the 11 children who have left TWK at Year 6, 2018, 10 were enrolled in Bilingual medium at Henderson Intermediate.

Pangarau/Maths 55% (n=58) Panui/ Reading % (n=58) Tuhi /Writing 34% (n=58)

Male (n=20)

Maths - 45% (n=9) Panui - 51% (n=51) Tuhi - 5% (n=1)

Female (n=27)

Maths - 63% (n=17) Panui - 59% (n=82) Tuhi - 5% (n=1)

Year 1 (n= 5)

Pangarau - 100% (n=5) Panui - 80% (n=6) Tuhi - 40% (n=2)

Year 2 (n= 4)

Pangarau - 75% (n=3) Panui - 25% (n=28) Tuhi - 0% (n=0)

Year 3 (n= 11)

Pangarau - 0% (n=0) Panui - 64% (n=44) Tuhi - 0% (n=0)

Year 4 (n= 12)

Pangarau - 67% (n=8) Panui - 100% (n=47) Tuhi - 0% (n=0)

Year 5 (n= 8)

Pangarau - 88% (n=3) Panui - 38% (n=32) Tuhi - 0% (n=0)

Year 6 (n= 11)

Pangarau - 64% (n=7) Panui - 45% (n=5) Tuhi - 0% (n=0)

Summary:

- **green** indicates this achievement met or exceeded our learning pathway targets.
- **pink** indicates where achievement was well short of expectation
- **blue** indicates achievement was close to expectation
- Panui is the strongest area of achievement
- Year 3 is the weakest performing cohort (similar to the English Medium)
- Year 3 (possible Target 2019, Panui and Tuhi)
- Writing remains the area weakest achievement across all cohorts

Panui / Reading 2017 Targets & commentary (Analysis of Variance)

68%, (32) of the possible 58 akonga were at or above Nga Whanaketanga expectation in 2018 (55%, 2017)

80% of akonga will be achieving at or above the standard 45%, 2018, (31%, 2017)

- 70% of Year 5 akonga will be achieving at or above curriculum expectation **38%, 2018, (78%, 2017)**
- 65% of Year 4 akonga will be achieving at or above curriculum expectation **100%, 2018, (75%, 2017)**
- 48% of Year 3 akonga will be achieving at or above curriculum expectation **64%, 2018, (39%, 2017)**
- 35% of Year 2 akonga will be achieving at or above curriculum expectation **25%, 2018, (73%, 2017)**
- 20% of Year 1 akonga will be achieving at or above curriculum expectation **20%, 2018 (100%, 2017)**

Commentary

- The range of achievement (20% - 100%) across cohort groups is very wide.
- Cohorts read better than they write (which is expected).
- Cohorts that had a higher percentage of children achieving in the highest percentages category are: Year 3 and Year 4
- Cohorts that had a higher percentage of children achieving in the 'well below' category are: Years 2,3
- The Year 2 cohort (2017), (73%), achieved the best maintenance in achievement, (64%), (2018)
- The Year 3 cohort (2017), achieved a +50% gain in 2018 (100%)
- Year 2 is the lowest performing cohort 25%, (Target 2019 tbc)

Tuhituhi / Writing 2017 Targets

4%, (2) of the possible 58 akonga were at or Nga Whanaketanga expectation in 2018

80% of children after 6 years will be achieving at or above curriculum level expectation 0%, 2018, (8%, 2017)

- 70% of Year 5 akonga will be achieving at or above curriculum expectation **14%, 2018, (22%, 2017)**
- 65% of Year 4 akonga will be achieving at or above curriculum expectation **0%, 2018, (25%, 2017)**
- 48% of Year 3 akonga will be achieving at or above curriculum expectation **0%, 2018, (31%, 2017)**
- 35% of Year 2 akonga will be achieving at or above curriculum expectation **0%, 2018, (36%, 2017)**
- 20% of Year 1 akonga will be achieving at or above curriculum expectation **40%, 2018, (83%, 2017)**

Commentary:

- The range of achievement in Writing is close (0 - 40%)
- the percentage of children at Year 6 at expectation is similar to 2017
- Achievement of Y3,4,5 cohorts was not enough to achieve close to our learning target pathway
- Extensive review and professional learning of teaching strategies from PLD Te Reo Māiatini and Assessment for Learning (AFL) have not yet been reflected in student achievement
- Writing continues to be our weakest area of achievement
- Aromatawai, AFL, and Reo a Waha Development are planned to help strengthen development to impact on these results in 2019

Pangarau / Maths 2018 Targets

55%, (26) of the possible 58 akonga were at or above Nga Whanaketanga expectation in 2018 (53%, 2017)

80% of children after 6 years will be achieving at or above curriculum level expectation 55%, 2018, (38%, 2017)

- 70% of children after 5 years will be achieving at or above curriculum expectation **38%, 2018, (56%, 2017)**
- 65% of children after 4 years will be achieving at or above curriculum expectation **67%, 2018, (50%, 2017)**
- 48% of children after 3 years will be achieving at or above curriculum expectation **75%, 2018, (8%, 2017)**
- 35% of children after 2 years will be achieving at or above curriculum expectation **100%, 2018 (100%, 2017)**
- 20% of children after 1 year will be achieving at or above curriculum expectation **100%, 2018 (100%, 2017)**

Commentary:

- Years 1,2 & 4, exceeded our pathway expectations
- The Year 3 (2017) cohort made +50% gain in achievement in 2018 at Year 4 level
- The Year 5 (2017) cohort achieved +10% on the 2017 Year 6 cohort
- Year 5 achievement progress was not enough to meet our learning pathway
- Progress towards the pathway expectations decreased at Years 5 & 6
- Possible Target 2019 (Years 4, 5, 6) (tbc)

Further analysis and investigation into a recognised bilingual pathway similar to those used at Richmond Road School aligned to TMOA, is suggested as an urgent area for exploration in 2019.

GOAL 2.1 Accelerate Student Progress and Achievement through focus on Culturally Responsive Practice - Attendance & Engagement Strategy:

Regular attendance is over 90% of half days per term.

Focus Goals 2018:

- **Data:** 1/3 of students attendance was under 85% 2017
- **Goal:** achieve 90% attendance consistently per term 2018 (not achieved)

- **Data:** 2/3 of students were reaching 85% or above target 2017
- **Goal:** achieve 95% attendance consistently each term 2018 (not achieved, see targets below)

- **Data:** 1 student attended below 70% 2017
- **Goal:** any students who drop below 75% to improve to 85% attendance consistently 2018 (not achieved, reached, but another child dropped to this level and since left)

Data collected & commentary:

Reasons for absence:

- Year 1 students had the highest proportion of justified absences, with 48.2% of their absences being for justified reasons. The most common justified reason for absence among these students was (M) Illness, accounting for 41.8% of absence
- Year 5 students had the highest proportion of unjustified absences, with 64.6% of their absences being for unjustified reasons. The most common unjustified reason for absence among these students was (T) Truant, accounting for 37.0% of their absences.
- In term 4 of 2018 attendance was highest in November, with students attending 88.9% of half-days. Attendance was lowest at the beginning December, with students attending 80.0% of half-days. Students attended 85.4% of half-days in term 4 of 2018.

Regular attendance is over 90% of half days per term:

- In term 4 of 2018, Year 6 had the highest percentage of students attending regularly, with 57.1% of students attending this often. Year 1 had the lowest percentage of students attending regularly, with 34.7% of students attending this often. Asian group attendance was highest, (68%), Maori attendance was lowest (42.6%)

Reasons for absence:

- Students attending 0-70% of half-days had the highest proportion of unjustified absences, with 68.3% of their absences being due to unjustified reasons. Among students not attending regularly, the most common reason for absence was (T) Truant, accounting for 40.0% of their absences.
- European/Pākehā students had the highest proportion of justified absences, with 58.3% of their absences being for justified reasons. The most common justified reason for absence among these students was (M) Illness, accounting for 56.3% of their absences.
- Māori students had the highest proportion of unjustified absences, with 61.9% of their absences being for unjustified reasons. The most common unjustified reason for absence among these students was (T) Truant, accounting for 47.4% of their absences.
- Female students had the highest proportion of justified absences, with 42.6% of their absences being for justified reasons. The most common justified reason for absence among these students was (M) Illness, accounting for 35.1% of their absences.
- Male students had the highest proportion of unjustified absences, with 62.9% of their absences being for unjustified reasons. The most common unjustified reason for absence among these students was (T) Truant, accounting for 41.9% of their absences.

Regular attendance is over 90% of half days per term

Target: to increase the percentage of students attending regularly across all year levels throughout the year

Data - Term 1 2018 = 87% - target 90% 2019

Data - Term 2 2018 = 86% - target 90% 2019

Data - Term 3 2018 = 86% - target 88% 2019

Data - Term 4 2018 = 71% - target 85% 2019

2.2 Develop a Culturally Responsive Curriculum and School Environment

2.1 Māori students enjoy educational success as Māori, Pasifika students enjoy educational success as Pasifika

These two areas were extensively investigated through our 2019 draft Vision development and used for the preparation of the 2019 - 21 Charter development

- The Board has canvassed whanau / community stakeholders to help review the draft vision and Strategic Plan for 2019
- 2019 culturally diverse group of children will be interviewed to check our progress towards this goal
-

Ranui Primary

Senior and Whole School Physical Education 2018 Report and Budget for 2019

This review was compiled and Prepared by CHRIS KELL

Planning, Delivery and Assessment

In 2018 every unit of study was planned for the different areas of the School Programme. The planning (in line with the New Zealand Curriculum and our school PE Curriculum Delivery Document), assessment tracking sheets along with portfolio self-assessment sheets were completed. Each unit of study was also saved to the server so that this area of the curriculum can be developed in the future.

Professional Development (PE lessons modelled for Staff and Children)

- **DucknDive: Swimming** PE lessons modelled to staff in Senior and Middle
- **PE Lessons** : Modelled to whole staff
- **Run Jump Throw (Athletics)**: PE lessons modelled middle and senior Staff

Sports and PE Impact on Student Achievement (senior school, competitions & results)

- **Term 1 – Swimming**: All classes in the Senior School fully participated in Swimming in term 1 as a unit after the Duck n Dive programme. Ranui Primary still has children that the teachers are working hard on that confident swimmers. This is an area that is worked on every year.
- **Softball/ Tball**: Ranui boys and girls teams trained hard for the HSC Tournament and made the semi finals .
- **Term 2 – Winter Sports**: The children enjoyed sports exchanges and did well at the tournaments for Hockey, Netball (D team 1st), Rugby League (Champions Open Weight) and Soccer
- **Term 3 – Basketball**: (B team were 1st Champions) + Gymnastics (Good Results for individual students and teams)
- **Term 4 – Touch Rugby**: (Girls 1st , Boys 3rd out of 12 schools)
- Athletics, Ranui to run the Henderson Sport Cluster Event (? Best School of 12)

Impact on Teachers

- PE Learning hub site helps teachers find the specific PE focus that aligns to the curriculum. This is used by teachers for their planning of PE
- Teachers also have Portfolio assessments in line with all unit plans online in the PE Learning Hub
- Teachers have other assessments on the PE Learning Hub that are in line with all unit plans

Next Steps and Areas for Development in 2019

- Extra Professional Development for teachers in teaching Athletics
- Keep encouraging teachers to use Duck n Dive swimming programme to aid their Professional development in teaching swimming
- Keep encouraging consistent participation in the school's P.E programme all year round
- Provide Professional Development for teachers for delivery of PE lessons for gymnastics (Gym Kids booked for 2019)

Strategic Planning Areas for 2018-2019

- Ranui's Purple School uniform is now better reflected in our Sports uniforms. We have been in a slow level of change with the Netball uniforms proving a successful upgrade this year. So over the next year the whole of the rest of the Sports uniforms will be upgraded with Athletics/Basketball being upgraded in 2019 (see proposed budget below \$4000).
- Encourage more Swimming Professional Development and learning from teachers watching how the Duck n Dive instructors teach swimming.
- Encourage consistent participation in the schools P.E programme all year round
- Provide Professional Development for teachers on delivery of PE areas of need.

Sport and PE 2018 Budget Spending

The School has looked to consolidate in the P.E equipment expenditure. We only added resources in 2018 that were essential.

Description	Cost per Unit	Amount	Total Cost inc GST
Henderson Sport Cluster Fee	\$250.00	1	\$250.00
Mouth Guards x60	\$211.50	1	\$194.35
Senior + Middle Sports Gear	\$1145.17	1	\$1145.17
Netball Uniforms + Extra Shorts	\$5228.02	1	\$5787.16
Junior Sports Gear	\$959.17	1	\$959.17
Athletics	\$130.43		\$130.43

TOTAL COSTS			\$8466.285
BUDGET	\$ 8500.00		- \$ 33.72

Recommendations for Budget 2019

Description	Cost per Unit	Amount	Total Cost
Sports Uniforms Athletics and Basketball +Printing (Upgrade to Purple)	\$ 4,000.00	1	\$4,000.00
Sports Gear (Senior/Middle)	\$20	100	\$2,000.00
Mouthguards	\$5	40	\$200.00
Gymnastics Gear	\$1,300	1	\$1,300.00
Junior PE Gear	\$2,000	1	\$2,000.00
TOTAL COSTS			\$9,500.00
PROPOSED BUDGET?			- \$ 9,500.00

Report compiled by: CHRIS KELL Ranui Primary PE & Sports Coordinator