



ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number:	2971
Principal:	Mark Drummond
School Address:	349 Hammerichs Road, Rapaura, Blenheim
School Postal Address:	349 Hammerichs Road, RD 3, Blenheim, 7273
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RAPAURA SCHOOL

Annual Report - For the year ended 31 December 2021

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Rapaura School

Statement of Responsibility

For the year ended 31 December 2021

The Board 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.

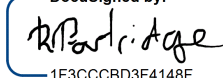
It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2021 fairly reflects the financial position and operations of the School.

The School's 2021 financial statements are authorised for issue by the Board.

BOT Chair

Full Name of Presiding Member

DocuSigned by:



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Signature of Presiding Member

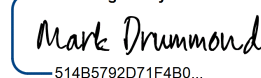
24 May 2022

Date:

Mark Drummond

Full Name of Principal

DocuSigned by:



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Signature of Principal

24 May 2022

Date:

Rapaura School

Members of the Board

For the year ended 31 December 2021

Name	Position	How Position Gained	Term Expired/ Expires
Ben McLauchlan	Presiding Member	Selected	Sep 2022
Michelle Spencer	Principal ex Officio		
Ed Chapman-Cohen	Parent Representative	Elected	Sep 2022
Libby Avery	Parent Representative	Elected	Sep 2022
Brydie Morrison	Parent Representative	Elected	Nov 2023
Honour Welbourn	Staff Representative	Elected	Sep 2022
Rebecca Partridge	Parent Representative	Elected	Nov 2023

In Attendance

Nicola Corbishley	Secretary
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Rapaura School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Revenue				
Government Grants	2	1,383,638	1,287,058	1,302,677
Locally Raised Funds	3	88,086	51,325	64,873
Interest Income		1,410	500	2,926
		<u>1,473,134</u>	<u>1,338,883</u>	<u>1,370,476</u>
Expenses				
Locally Raised Funds	3	44,045	27,000	44,552
Learning Resources	4	973,243	922,927	834,448
Administration	5	93,057	78,300	76,009
Finance		1,174	-	1,611
Property	6	286,407	275,708	311,817
Depreciation	11	38,568	2,500	41,392
Loss on Disposal of Property, Plant and Equipment		18	-	1,499
		<u>1,436,512</u>	<u>1,306,435</u>	<u>1,311,328</u>
Net Surplus / (Deficit) for the year		36,622	32,448	59,148
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>36,622</u>	<u>32,448</u>	<u>59,148</u>

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

Rapaura School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January		475,366	475,366	416,218
Total comprehensive revenue and expense for the year		36,622	32,448	59,148
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		11,089	-	-
Contribution - Te Mana Tuhono		4,752	-	-
Equity at 31 December		527,829	507,814	475,366
Retained Earnings		527,829	507,814	475,366
Equity at 31 December		527,829	507,814	475,366

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

Rapaura School

Statement of Financial Position

As at 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	287,906	252,404	219,956
Accounts Receivable	8	162,667	57,924	57,924
Prepayments		7,023	9,405	9,405
Inventories	9	1,391	1,391	1,391
Investments	10	99,072	98,134	98,134
		558,059	419,258	386,810
Current Liabilities				
GST Payable		15,705	2,090	2,090
Accounts Payable	12	94,219	76,226	76,226
Revenue Received in Advance	13	783	1,614	1,614
Provision for Cyclical Maintenance	14	55,046	59,489	59,489
Finance Lease Liability	15	4,687	6,054	6,054
Funds held for Capital Works Projects	16	91,065	14,190	14,190
		261,505	159,663	159,663
Working Capital Surplus/(Deficit)		296,554	259,595	227,147
Non-current Assets				
Property, Plant and Equipment	11	249,176	265,122	265,122
		249,176	265,122	265,122
Non-current Liabilities				
Provision for Cyclical Maintenance	14	14,444	9,357	9,357
Finance Lease Liability	15	3,457	7,546	7,546
		17,901	16,903	16,903
Net Assets		527,829	507,814	475,366
Equity		527,829	507,814	475,366

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

Rapaura School

Statement of Cash Flows

For the year ended 31 December 2021

		2021	2021	2020
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		313,991	245,159	289,645
Locally Raised Funds		87,255	51,325	65,286
Goods and Services Tax (net)		13,615	-	(2,963)
Payments to Employees		(153,741)	(117,500)	(127,744)
Payments to Suppliers		(179,057)	(144,536)	(132,932)
Interest Received		1,387	500	3,245
Net cash from/(to) Operating Activities		83,450	34,948	94,537
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(16,989)	(2,500)	(22,191)
Purchase of Investments		(938)	-	(2,246)
Net cash (to)/from Investing Activities		(17,927)	(2,500)	(24,437)
Cash flows from Financing Activities				
Furniture and Equipment Grant		11,089	-	-
Finance Lease Payments		(4,896)	-	(4,993)
Funds Administered on Behalf of Third Parties		(3,766)	-	15,250
Net cash from/(to) Financing Activities		2,427	-	10,257
Net increase/(decrease) in cash and cash equivalents		67,950	32,448	80,357
Cash and cash equivalents at the beginning of the year	7	219,956	219,956	139,599
Cash and cash equivalents at the end of the year	7	287,906	252,404	219,956

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.

Rapaura School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

1.1. Reporting Entity

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

1.2. Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

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.

1.3. Revenue Recognition**Government Grants**

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

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

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

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. 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. 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 revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

1.4. Operating Lease Payments

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

1.5. Finance Lease Payments

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

1.6. Cash and Cash Equivalents

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

1.7. Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses (uncollectable debts). The School's 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.

1.8. 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.

1.9. Investments

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

1.10. 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	50 years
Furniture and equipment	5-10 years
Information and communication technology	4-5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

1.11. Impairment of property, plant and equipment and intangible assets

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

Non cash generating assets

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

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

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

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

1.12. Accounts Payable

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

1.13. 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.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before twelve months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows.

1.14. Revenue Received in Advance

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

1.15. 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 is a reasonable estimate, based on an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

1.16. 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, painting contract liability and finance lease liability. All of these financial liabilities are categorised as 'financial liabilities measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

1.17. Borrowings

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

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

1.18. Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

1.19. Budget Figures

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

1.20. 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

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	269,593	245,159	254,087
Teachers' Salaries Grants	825,151	828,526	742,968
Use of Land and Buildings Grants	213,373	213,373	281,358
Other MoE Grants	22,018	-	13,328
Other Government Grants	53,503	-	10,936
	<u>1,383,638</u>	<u>1,287,058</u>	<u>1,302,677</u>

3. Locally Raised Funds

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

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations & Bequests	46,415	28,600	32,537
Curriculum related Activities - Purchase of goods and services	1,884	2,275	1,569
Fees for Extra Curricular Activities	32,857	14,700	26,530
Trading	4,050	4,500	3,451
Other Revenue	2,880	1,250	786
	<u>88,086</u>	<u>51,325</u>	<u>64,873</u>
Expenses			
Extra Curricular Activities Costs	40,285	22,500	39,949
Trading	3,760	4,500	4,603
	<u>44,045</u>	<u>27,000</u>	<u>44,552</u>
<i>Surplus / (Deficit) for the year Locally raised funds</i>	<u>44,041</u>	<u>24,325</u>	<u>20,321</u>

4. Learning Resources

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	25,460	23,701	15,843
Information and Communication Technology	7,624	6,500	7,329
Library Resources	249	600	646
Employee Benefits - Salaries	931,892	882,026	808,475
Staff Development	8,018	10,100	2,155
	<u>973,243</u>	<u>922,927</u>	<u>834,448</u>

5. Administration

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,250	3,500	3,480
Board Fees	1,328	3,250	1,871
Board Expenses	15,306	4,000	6,646
Communication	1,936	2,100	1,938
Consumables	5,578	8,850	6,260
Other	12,456	12,600	12,645
Employee Benefits - Salaries	42,840	35,500	35,577
Insurance	4,595	4,500	4,327
Service Providers, Contractors and Consultancy	3,768	4,000	3,265
	<u>93,057</u>	<u>78,300</u>	<u>76,009</u>

6. Property

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	4,008	2,500	2,316
Cyclical Maintenance Provision	644	-	(23,766)
Grounds	19,022	7,000	6,108
Heat, Light and Water	15,334	16,235	15,782
Repairs and Maintenance	6,455	7,500	3,134
Use of Land and Buildings	213,373	213,373	281,358
Security	531	600	489
Employee Benefits - Salaries	27,040	28,500	26,396
	<u>286,407</u>	<u>275,708</u>	<u>311,817</u>

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, the use of land and buildings figure represents 5% 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. Cash and Cash Equivalents

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	287,906	252,404	219,956
Cash and cash equivalents for Statement of Cash Flows	<u>287,906</u>	<u>252,404</u>	<u>219,956</u>

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

Of the \$ Cash and Cash Equivalents, \$20,942 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2022 on Crown owned school buildings.

8. Accounts Receivable

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables from the Ministry of Education	92,737	-	-
Interest Receivable	88	65	65
Teacher Salaries Grant Receivable	69,842	57,859	57,859
	<u>162,667</u>	<u>57,924</u>	<u>57,924</u>
Receivables from Exchange Transactions	88	65	65
Receivables from Non-Exchange Transactions	162,579	57,859	57,859
	<u>162,667</u>	<u>57,924</u>	<u>57,924</u>

9. Inventories

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
School Uniforms	1,391	1,391	1,391
	<u>1,391</u>	<u>1,391</u>	<u>1,391</u>

10. Investments

The School's investment activities are classified as follows:

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset	99,072	98,134	98,134
Short-term Bank Deposits			
Total Investments	<u>99,072</u>	<u>98,134</u>	<u>98,134</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Building Improvements	165,659	4,978	-	-	(5,197)	165,440
Furniture and Equipment	71,014	1,000	-	-	(15,692)	56,322
Information and Communication Technology	12,301	15,018	-	-	(9,063)	18,256
Leased Assets	9,663	1,338	(439)	-	(7,715)	2,847
Library Resources	6,485	745	(18)	-	(901)	6,311
Balance at 31 December 2021	265,122	23,079	(457)	-	(38,568)	249,176

The net carrying value of equipment held under a finance lease is \$2,847 (2020: \$9,663)

	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value	2020 Cost or Valuation	2020 Accumulated Depreciation	2020 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	259,859	(94,419)	165,440	254,881	(89,222)	165,659
Furniture and Equipment	229,599	(173,277)	56,322	228,600	(157,586)	71,014
Information and Communication Technology	95,144	(76,888)	18,256	80,126	(67,825)	12,301
Leased Assets	18,724	(15,877)	2,847	23,694	(14,031)	9,663
Library Resources	52,720	(46,409)	6,311	52,120	(45,635)	6,485
Balance at 31 December	656,046	(406,870)	249,176	639,421	(374,299)	265,122

12. Accounts Payable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Creditors	12,149	13,755	13,755
Accruals	3,500	2,480	2,480
Banking Staffing Overuse	3,375	-	-
Employee Entitlements - Salaries	73,337	58,247	58,247
Employee Entitlements - Leave Accrual	1,858	1,744	1,744
	94,219	76,226	76,226
Payables for Exchange Transactions	94,219	76,226	76,226
	94,219	76,226	76,226

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Other Revenue in Advance	783	1,614	1,614
	783	1,614	1,614

14. Provision for Cyclical Maintenance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Provision at the Start of the Year	68,846	68,846	92,612
Increase/ (decrease) to the Provision During the Year	9,913	-	10,613
Adjustment to the Provision	(9,269)	-	(34,379)
Provision at the End of the Year	69,490	68,846	68,846
Cyclical Maintenance - Current	55,046	59,489	59,489
Cyclical Maintenance - Term	14,444	9,357	9,357
	69,490	68,846	68,846

15. Finance Lease Liability

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	5,280	7,140	7,140
Later than One Year and no Later than Five Years	3,641	8,205	8,205
Future Finance Charges	(777)	(1,745)	(1,745)
	<u>8,144</u>	<u>13,600</u>	<u>13,600</u>
Represented by:			
Finance lease liability - Current	4,687	6,054	6,054
Finance lease liability - Term	<u>3,457</u>	<u>7,546</u>	<u>7,546</u>
	<u>8,144</u>	<u>13,600</u>	<u>13,600</u>

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:

2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Replace Effluent System	(5,093)	46,690	(37,793)	-	3,804
Staffroom Leak- Roof Repair	19,283	-	(12,663)	-	6,620
Clrm/Library/Bike Track	-	80,641	-	-	80,641
Totals	<u>14,190</u>	<u>127,331</u>	<u>(50,456)</u>	<u>-</u>	<u>91,065</u>

Represented by:

Funds Held on Behalf of the Ministry of Education

91,065
91,065

2020	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Replace Effluent System	(1,060)	70,852	(74,885)	-	(5,093)
Roof Repairs	-	5,747	(5,747)	-	-
Staffroom Leak	-	29,912	(10,629)	-	19,283
Totals	<u>(1,060)</u>	<u>106,511</u>	<u>(91,261)</u>	<u>-</u>	<u>14,190</u>

17. Related Party Transactions

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

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

18. Remuneration*Key management personnel compensation*

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	1,328	1,871
<i>Leadership Team</i>		
Remuneration	252,348	239,942
Full-time equivalent members	2.00	2.00
Total key management personnel remuneration	253,676	241,813

There are 6 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140-150	140-150
Benefits and Other Emoluments	0-10	0-10
Termination Benefits	0 - 0	0 - 0

Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
100 -110	1.00	-
	1.00	-

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

19. 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:

	2021 Actual \$	2020 Actual \$
Total	-	-
Number of People	-	-

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2021 (Contingent liabilities and assets at 31 December 2020: nil).

Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of boards, 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. 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 2021, a contingent liability for the school may exist.

21. Commitments**(a) Capital Commitments**

As at 31 December 2021 the Board has entered into the following contract agreements for capital works.

(a) The contract to replace the effluent system is fully funded by the Ministry of Education. \$117,542 has been received of which \$113,738 has been spent on the project to date. This project has been approved by the Ministry.

(b) The contract to repair water damage to the interior of the staffroom and install a new larger gutter is fully funded by the Ministry of Education. \$29,912 has been received of which \$23,292 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments in relation to Ministry projects at 31 December 2020: \$14,190)

(b) Operating Commitments

As at 31 December 2021 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2020: nil)

22. 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

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Cash and Cash Equivalents	287,906	252,404	219,956
Receivables	162,667	57,924	57,924
Investments - Term Deposits	99,072	98,134	98,134
Total Financial assets measured at amortised cost	549,645	408,462	376,014

Financial liabilities measured at amortised cost

Payables	94,219	76,226	76,226
Finance Leases	8,144	13,600	13,600
Total Financial liabilities measured at amortised Cost	102,363	89,826	89,826

23. Events After Balance Date

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

24. Comparatives

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

25. COVID 19 Pandemic on going implications**Impact of Covid-19**

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2.

Towards the end of June 2021, the Wellington region was placed into alert level 2 for one week.

Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later. While Auckland has remained in alert level 3 for a prolonged period of time the Northland and Waikato regions have also returned to alert level 3 restrictions during this period.

Impact on operations

Schools have been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alert level 4 and 3. Schools continue to receive funding from the Te Tāhuhu o te Mātauranga | Ministry to Education, even while closed.

However, the ongoing interruptions resulting from the moves in alert levels have impacted schools in various ways which potentially will negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the ongoing impacts of the COVID-19 alert level changes.

Reduction in locally raised funds

Under alert levels 4,3, and 2 the school's ability to undertake fund raising events in the community and/ or collect donations or other contributions from parents, may have been compromised. Costs already incurred arranging future events may not be recoverable.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF RAPAURA SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

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

Opinion

We have audited the financial statements of the School on pages 3 to 16, that comprise the statement of financial position as at 31 December 2021, 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 2021; 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 24th May 2022. 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.

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 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 school 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 on the Kiwisport Report, Board of Trustees Listing 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 *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, which appears to read 'Michael Rondel of BDO Christchurch'.

Michael Rondel,
BDO Christchurch
On behalf of the Auditor-General
Christchurch, New Zealand

School Name:	Rapaura School	School Number:	2917
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Strategic Aim:	That student progress and development is accelerated with curriculum targets set for reading, writing and mathematics in relation to the New Zealand Curriculum.
Annual Aim:	<i>All learners make expected progress and all priority learners make accelerated progress in reading.</i>
Target:	A group of twenty-five students across the school will make accelerated progress with the aim of achieving the curriculum level at or above outlined in the New Zealand Curriculum by December 2021.
Baseline Data:	<i>Analysis of school wide data reading data in November 2020 showed that an overall 84% were achieving 'at' or 'above' New Zealand Curriculum. Thirteen out of fifteen Māori students were achieving 'at' or 'above' New Zealand Curriculum. Further analysis identified a group of twenty six across the school not meeting New Zealand Curriculum. Eleven children from the junior school (NE-Y3), fourteen from middle school (Y4-6) and one from senior school (Y7-8). Every year we see this pattern in reading where the higher percentage of students in the junior school particularly Y2 but we agree to keep with the national expectation of reaching the suggested reading levels - green, turquoise and gold by 120 weeks. School data was gathered at the beginning and the end of 2019 and more often for the priority students. This year we have focused on comprehension to ensure our readers understand what they are learning. This has affected the overall percentage of progress as our belief is to ensure we understand what we're reading rather than pushing learners on with lower comprehension. Comprehension and vocabulary will be our 'hot spot' when teaching reading.</i>

Analysis of Variance Reporting

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>Junior school staff attended professional learning in Term 2 on Structured Literacy which was encouraged by our Resource Teach of Literacy. Following this professional learning staff's thinking and teaching of reading changed dramatically to include an increase of teaching phonetics knowledge through decodable text which the school purchased and also Ministry of Education has published and sent copies to school. Staff spent release time collaborating and visiting other schools of Marlborough to ensure their delivery was sound. The new learning has highlighted the phonetic learning we have been delivering supported students but not the extent that structured literacy does. The staff shared with the other staff the learning and initial conversations have been had around how best to transition the students as they move to Year 3. Due to availability and decile our school doesn't allow further support for the staff but hopefully 2023 will.</p> <p>Junior school teacher aide joined the new learning and complimented the new learning which help cement the mahi.</p> <p>The literacy led staff member took time to communicate with Steps Web staff to learn new features of the programme and it has been identified that the next step is a zoom meeting early 2022.</p> <p>Toe-by-Toe programme made a huge difference for six target students and will continue to be used. Seven of the target students attended private tutoring throughout the year.</p>	<p>2021 statistics:</p> <p>Twenty five students: Sixteen male - nine female - two Māori students. 25 students: one Y2, nine Y3, one Y4, two Y5, seven Y6, three Y7, one Y8.</p> <p>End of year data: Total number of students = 23 (two children left during the year)</p> <p>15 male = seven are now 'at' NZC expected level for their year level.</p> <p>8 female = four are now 'at' NZC expected level for their year level</p> <p>2 Maori student = are both working towards NZC expected level for their year level.</p> <p>Overall - 30% of 23 students are now reading at expected curriculum level. One student moved three curriculum sub-levels - 4% Seven students moved two curriculum sub-levels, 30% Nine students moved one curriculum sub-levels, 39% Six students moved no curriculum sub-levels, 26%. (2 of these students are receiving tuition).</p>	<p>The majority of resource; materials and budget was dedicated to Structured literacy mahi. The two staff members presented to the Board of Trustees to secure funding of decodable text and accompanying resources to grow the learning. Part of the agreement was the two staff members were to communicate with all staff of the mahi and to include documentation and support to ensure the transition of the students from their learning spaces would continue.</p> <p>Classes remained to incorporate Steps into their learning programmes and having Steps as a charter target created more discussion and professional learning.</p> <p>We had two TA's working alongside the staff which has enabled 'double-dipping' for some students.</p> <p>One of the TA's was part of the new learning of the Structured Literacy which was implemented in different learning spaces supporting different students.</p> <p>The second TA led learning with Toe-by-Toe with Y6-8 students. This programme is repetitive which has secured the learning of classroom reading programme and Steps.</p>	<p>Structured Literacy will continue and 2022 there are three junior classrooms which will lead this new learning. We also have a staff member, at this stage, returning in Term 3 from sick leave which will be leading this learning.</p> <p>Support will be required for the Y3/4 class with the Y2 transitioning.</p> <p>The staff will need to identify how to ensure the start the students have had with the intense focus on phonics that it is not lost and more so becomes part of the classes reading programme.</p> <p>Another aspect we have identified this year is the current reporting format does not capture the learning and progress that each child is making. Staff have agreed to lead workshops for parents to ensure the communication of the learning pathways is understood.</p> <p>School to apply for professional hours to up skill staff in Structured Literacy.</p> <p>Literacy lead teacher to organise and run a hui with Steps founder</p>

to ensure all staff are aware of
new Steps initiatives.

Planning for next year:

The actions the Board of Trustees will take:

- Support with budget to run the StepsWeb programme and connection with Steps founder to up skill staff.
- Offer workshops for parents and whanau to ensure they understand the progress of the learners.
- Review the current reporting format to ensure the learning of Structured Literacy is clear.



Analysis of Variance Reporting



School Name:	Rapaura School	School Number:	2971
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Strategic Aim:	That student progress and development is accelerated with curriculum targets set for reading, writing and mathematics in relation to the New Zealand Curriculum.
Annual Aim:	<i>All learners to understand and grow their ability to communicate.</i>
Target:	All students across the school will self reflect and share evidence of how they communicate in various circumstances of the school day.
Baseline Data:	<p><i>At Rapaura School we have been incorporating New Pedagogies for Deep Learning practices across the school. This has allowed us to deepen our learning to ensure all students are making a difference.</i></p> <p><i>NPDL, includes four quadrants - pedagogical practices, learning partnerships, leveraging digital and learning environments which is included in planning and units of work.</i></p> <p><i>NPDL, includes six competencies - communication, character, creativity, critical thinking, collaboration and citizenship. All six competency we believe are critical to all students success. As a school we have agreed to unpack one competency per year to ensure all students fully understand and are able to identify the competency across different authentic experiences.</i></p> <p><i>The competencies are set out in a rubric format where each child will identify where they are at from one of the communication dimensions: Reflection to further develop and improve communication. The rubric is set under the following headings: Limited Evidence, Emerging, Developing, Accelerating and Proficient.</i></p>

Analysis of Variance Reporting

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>
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<p>Rapaura School has been leading learning with New Pedagogies for Deep Learning, NPDL, since 2017. The school was part of a group of six schools of Marlborough leading this learning and supported by Core Education. The deep learning includes six competencies which we have been unpacking one at a time to ensure we go deep. 2021 we identified communication would be the best as with the different learning of lockdown and well being needs it is critical our students are aware of the importance of how to communicate, how many different ways we can communicate these days and protocols of communication.</p> <p>We started the year with our local constable, School community officer who led Digital Safety with all classes at the start of the year and also offered a parent workshop which was attended with a pleasing number of parents.</p> <p>We initially identified different scenarios that we could gather data across the school but as the year went by it became clear that the activities needed to be left to the different class levels.</p> <p>We also had the break in term 3 with being away from school which did have an impact of this mahi as focus was given to core curriculum work.</p>	<p>Each class gathered data at the beginning and end of the year. The communication is shared as a rubric with five different stages of learning; limited evidence (LE), emerging (E), developing (D), accelerating (A), proficient (P).</p> <p>Y2 (19 students) BOY - LE = 1, E = 13, D = 5, A = 0, P = 0 EOY - LE = 0, E = 1, D = 18, A = 0, P = 0</p> <p>Y3 (11 students BOY & 14 students EOY) BOY - LE = 0, E = 2, D = 1, A = 3, P = 5 EOY - LE = 0, E = 2, D = 5, A = 4, P = 3</p> <p>Y4 (18 students) BOY - LE = 1, E = 3, D = 3, A = 4, P = 7 EOY - LE =), E = 1, D = 5, A = 8, P = 4</p> <p>Y5 (14 students) BOY - LE = 0, E = 13, D = 1, A = 0, P = 0 EOY - LE = 0, E = 0, D = 9, A = 5, P = 0</p> <p>Y6 (23 students) BOY - LE = 0, E = 5, D = 18, A = 0, P = 0 EOY - LE = 0, E = 2, D = 4, A = 18, P = 0</p> <p>Y7 (14 students) BOY - LE = 0, E = 5, D = 9, A = 0, P = 0 EOY - LE = 0, E = 3, D = 3, A = 5, P = 3</p> <p>Y8 (21 students) BOY - LE = 0, E = 6, D = 10, A = 5, P = 0 EOY - LE = 0, E = 0, D = 4, A = 8, P = 9</p> <p>Improvement across all year levels.</p>	<p>Staff spent time unpacking the communication rubric and the different dimension of communication. The language of the rubric became everyday classroom language.</p> <p>The Y2 children drew pictures of themselves as communicators that included many different activities of the school day eg. sharing to the class/assembly, talking to other year levels then rated themselves on the rubric.</p> <p>The Y3/4 group completed the same activity at the beginning and end where two children sat back to back where they described a shape picture and the other child had to draw it. Students then rated themselves, reflecting on their communication. Ratings are self-assessment.</p> <p>The Y5 had no set task at the beginning of the year. The end of year was post camp and how they communicated amongst peers, parents, providers and staff.</p> <p>The Y6 both beginning and end of year was self assessment.</p> <p>Year 7/8 beginning of year was included as part of Identity Inquiry. Students worked collaborated on a Treaty activity where each group member took a section of the Treaty and had to go back and share the new learning. This created learning to share their Turangawaewae and Pepeha. EOY - The activity was based on camp in their cooking groups. Students reflected on how they communicated and supported this with evidence.</p>	<p>The challenge is always when a new competency is introduced and to keep the existing alive. The key is to do less more so that the language and the learning of the competency is consistent across the school so the students identify it no matter what class or staff member they have.</p> <p>With a new tumuaki I hope the deep learning continues and staff have the investment to make this happen.</p>
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Analysis of Variance Reporting



School Name:	Rapaura School	School Number:	2971
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Strategic Aim:	That student progress and development is accelerated with curriculum targets set for reading, writing and mathematics in relation to the New Zealand Curriculum.
Annual Aim:	<i>All learners make expected progress and all priority learners make accelerated progress in math.</i>
Target:	Twenty seven students across the school will make accelerated progress with the aim of moving of achieving the curriculum level or above by December 2021.
Baseline Data:	<i>Analysis of school wide data mathematics data in November 2020 showed that an overall 82% were achieving 'at' or 'above' New Zealand Curriculum. Nine out of fifteen Māori students were achieving 'at' or 'above' New Zealand Curriculum. Further analysis identified a group of 31 across the school not meeting New Zealand Curriculum. Eight children from the junior school (NE-Y3), seventeen from middle school (Y4-6) and six from senior school (Y7-8). We have flagged math as a PLD focus for 2021. This new work will include growing pedagogical knowledge of the NZC math curriculum elaborations. We see that our teaching and learning needs to include a balance of knowledge and strategy and also authentic learning to incorporate this. Day-to-day planning and Inquiry planning will include learning based on math curriculum. Evidence will be produced through teacher inquiry. We are predicting the elaborations will support a wider range of students.</i>

Analysis of Variance Reporting

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>
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<p>At the end of 2020 we invited a DMIC facilitator to our school to talk with staff about the professional learning and how the programme was led. From this discussion it was identified the best learning for our staff was to work as a team by unpacking the math elaborations and create a school wide document to capture the learning of the different levels.</p> <p>The WSL staff member led this mahi. Staff professional learning meetings were held and teacher only days were dedicated to creating the documentation.</p> <p>The conversation and new learning became apparent due to the content of conversation particularly around the expectation of learning at the different curriculum levels.</p> <p>We collated beginning of year assessment across the school. Junior school continued to use Gloss and Jam, PAT, Gloss and iKan were used in the middle and senior school.</p> <p>Each staff member buddied up with a partner and carried out professional conversations. The professional conversation were based on new math knowledge. Each pair observed one another twice throughout the year and following up from the observations were led. When staff reported back to whole the staff team there were some significant shifts. Staff reflected on the process and found the inquiring into practice, deep questioning to create conversation about practices was beneficial and more professional than appraisal work in the past.</p> <p>The content of the math elaborations made connecting to our the Inquiry learning more clearer and having the specified vocabulary of the different areas of math curriculum another way to ensure this learning was captured.</p> <p>After a year of this mahi we have captured the majority of the elaborations and have enjoyed the new learning. It has become evident a balanced curriculum is key and this new learning has supported this.</p>	<p>End of year data:</p> <p>Total number of students = 27</p> <p>When analysing data we analyse against NZ curriculum and within each curriculum level we assess as sub-levels: eg. 1B (beginning), 1M (middle) and 1E (end). This assessment aligns with Piritahi assessment levels that were created with professional partners.</p> <p>7% of students moved four curriculum sub-levels. 22% of students moved three curriculum sub-levels. 26% of students moved two curriculum sub-levels. 33% of students moved one curriculum sub-level 7% of students moved no curriculum sub-levels.</p> <p>12 male = 3 are now 'at' NZC expected level for their year level. 15 female = 3 are now 'at' NZC expected level for their year level 1 Maori student, working towards expected curriculum level.</p> <p>Staff collaborated over a number of sessions and unpack the math elaborations to create documentation of what our beliefs were. This created many opportunities for professional conversations based on the content. This new learning allowed for staff to focus on this mahi when carrying out professional conversations.</p>	<p>Staff spent many sessions over the year going through the math elaborations, looking at the different content of the different curriculum levels and then identifying the learning that would create a school-wide document for Rapaura School. Staff quickly learnt that some of the math that was within the math elaborations were not being taught in our existing math programmes.</p> <p>The elaborations reiterated the importance of authentic tasks which we agreed were best learnt through the connecting with our Inquiry learning.</p> <p>Staff acknowledged the increase of math vocabulary that was required at the different levels and to make that a focus for the year.</p> <p>The staff have completed the majority of the work but this will need to continue into 2022.</p> <p>Management and WSL created and supported professional conversations for all staff. Each staff member identified a buddy to work with. Each staff member identified an area within the math curriculum to research, enquire within and lead learning. Time was given for staff to observe each other with a focus area of growth. The buddy watching took notes of the learning area and then time was given for the staff to come together to discuss the observation. The learning and next-steps created the platform for the second professional conversation.</p> <p>Staff having time and the compliance of two professional meetings created the opportunity to research, share and reflect on the new learning.</p> <p>At the end of each term, the staff team would share their professional conversations to the whole team.</p>	<p>2022 will see a new tumuaki at Rapaura School. With the new math learning and the new documentation it will be good to use 2022 to see if the work does align with staff practices. Due to an increase of juniors, and losing families who have moved out of the area in the middle school, 2022 has created for a shift of staff and teaching levels. This also will be a good test for the new math documentation.</p> <p>There are still some areas of the math elaborations that require completing so strongly suggest this picked up in Term 1.</p> <p>With the recognition of the professional conversations as staff appraisals, these need to continue and to make sure they are purposeful, deep and not token.</p> <p>2022 the staff have hours for Local Curriculum so it is critical the math documentation aligns with this.</p> <p>2022 the school has adopted Math Buddy as a change from Mathletics. The majority of the staff have used Math Buddy before but time will be spent to ensure the programme is being used to ensure it compliments the learning of the classroom.</p>
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Planning for next year:

Actions for 2022:

- Reflect, review and critique the new mathematic documentation .
- To created opportunity for staff to continue professional conversations either with a math or other focus.
- With new professional learning in 2022, Digital Fluency & Local Curriculum, identify where and how math aligns with this.
- Staff to take time to learn and embed Maths Buddy in classrooms to ensure a difference is made for each child.



Analysis of Variance Reporting



School Name:	Rapaura School	School Number:	2971
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Strategic Aim:	That student progress and development is accelerated with curriculum targets set for reading, writing and mathematics in relation to the New Zealand Curriculum.
Annual Aim:	<i>Incorporate Steps into class and home learning to grow all learners' knowledge of phonics and spelling.</i>
Target:	All students across the school will make accelerated progress by December 2021.
Baseline Data:	<p><i>At Rapaura School we have been incorporating Steps programme across our learners, 6 years and above, since 2015. Traditionally the programme was run with the support of a Teacher Aide who worked with individual children and groups who were withdrawn from the class programme.</i></p> <div> <p><i>2020 the programme advanced to a web-based programme with individual licenses. From the results of the past, the school chose to invest so that every child, from the age of 6 years, had access to the programme. The students carry out a pre assessment and post assessment which will be used to analyse the progress at the end of 2021. The programme is self-paced and commences from a level at which is taken from the pre assessment. Each class allows time within the classroom programme and home learning to carry out the tasks. A small number of students have completed the programme. On reflection they felt it was beneficial and supported them with their spelling.</i></p> </div>

Analysis of Variance Reporting

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>
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<p>With the school solely financially supporting the Steps Web programme for students 6 years and above, it was time to reflect on the progress and achievement the students were achieving. It was also time to see if the including of this programme was working for the different classes and literacy programmes.</p> <p>During lockdown it was reassuring for the staff to know that each child had access and knowledge of including Steps as part of their daily learning.</p> <p>The Steps programme is continuously reflecting and reviewing the content which has meant their are new features and learning for staff. To be honest the staff have not been aware of this as much in the past with Steps not being a focus.</p> <p>All classes collated beginning of year data and end of year data which gave information on the child/ren's spelling age and chronological age.</p> <p>Early term 4 the Literacy lead staff member identified that staff would benefit from a zoom hui and will suggest to the new tumuaki to incorporate at the beginning of 2022 year.</p> <p>Each child carried out at the beginning of year an assessment on Steps which set their starting level. Staff then created learning to align with the child's stage. Staff included steps as part of the literacy programme. Set amount of time was allocated to the middle and senior classes. The set work was aligned to the level the child was working at.</p> <p>Once again we had a number of senior students complete the whole progress. I always ask the students on their thoughts of the programme and no matter what level they find the mahi supports them as a learner.</p>	<p>End of year data: Total number of classes: 5 Coleman, (Y1/2) - 24 students BOY - 16, 66% below chronological age 7, 29% at chronological age 1, 4% above chronological age</p> <p>EOY - 3, 13% spelling below chronological age 18, 75% spelling at chronological age 3, 13% spelling above chronological age</p> <p>O'Dwyer, (Y3/4), 33 students BOY - 19, 58% spelling below their chronological age. 14, 42% spelling at or above chronological age.</p> <p>EOY - 42% spelling below their chronological age. 58% spelling at or above their chronological age.</p> <p>Bassett, (Y5), 14 students. BOY - 11, 79%, spelling below their chronological age. 3, 21% spelling at or above chronological age.</p> <p>EOY - 8, 57%, spelling below their chronological age. 6, 43%, spelling at or above their chronological age. (11, 79% made more than 10 months progress over the year)</p> <p>Soper, (Y6), 21 students BOY - 13, 62% spelling below their chronological age 8, 38% spelling at or above their spelling age.</p> <p>EOY - 12, 57% spelling below their chronological age 9, 43% spelling at or above chronological age. No data from Y7/8.</p>	<p>Having Steps as a charter target generated discussions of how the programme was being used across the school. Initially there was inconsistency which lead to looking at what was the required amount of Steps learning.</p> <p>The Literacy lead staff member communicated with Steps founder and feedback. The feedback changed staffs' thinking and re-looked at how what content of the programme they were including for example, one class removed the games until a set amount of tasks were completed. The professional support also helped staff to identify which student required more support.</p> <p>Staff carried out end of year assessment which was a great analysis of the shifts in learning.</p> <p>With the Structured Literacy focus we are interested to see if our Y3's will start with a higher spelling age in 2022?</p> <p>The verbal feedback from the students is they find the programme beneficial so will definitely recommend the school continues with this in 2022.</p>	<p>Immediately lock in the zoom hui with the Steps founder to ensure all staff have the most up-to-date information and the new tumuaki has a sound understanding of the programme and how this should look across the school.</p> <p>Another area to focus on is with the introduction of Structured Literacy whether we need Steps from 6 years+ or should we introduce Y3/4 above?</p> <p>The school agrees to continue to budget for a license for each child.</p>
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Planning for next year:

Actions for 2022:

- Staff actively engage in the new learning early Term 1 to ensure all are receiving a programme of learning that will make a difference for them.
- Continue to fund the Steps web programme for all students.

Planning for next year:

Actions for 2022:

- Keep the language of Communication rubric alive.
- Staff to share their investment of Deep Learning with the new tumuaki.

Rapaura School - Kiwisport - 2021

Total allocated in Operations Grant Entitlement Notice: \$2,161.36

Our Kiwisport funding was utilised accordingly to our school needs during 2021. Having the support enabled us to continue with a variation of sporting opportunities and availability of equipment for our students.

This funding allows us more opportunities with new initiatives by participating in more sports and physical activity through the employment of experts and facilities. Our students enjoy the physical activity programmes we led across the curriculum.

In 2021 our Kiwisport funds were used for the following:

- Water Safety Day
- Transport to Water Safety Day
- Top Team fun event for the whole school through Sport Tasman
- Rippa Rugby tournament
- Chess tournament

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