



RICCARTON
PRIMARY SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number:

3485

Principal:

Paul Irving

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RICCARTON PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2020

Index

| Page | Statement |
|------------------------|--|
| | Financial Statements |
| 1 | Statement of Responsibility |
| 2 | Board of Trustees |
| 3 | Statement of Comprehensive Revenue and Expense |
| 4 | Statement of Changes in Net Assets/Equity |
| 5 | Statement of Financial Position |
| 6 | Statement of Cash Flows |
| 7 - 18 | Notes to the Financial Statements |
| | Other Information |
| | Analysis of Variance |
| | Kiwisport |

Riccarton Primary School

Statement of Responsibility

For the year ended 31 December 2020

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

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

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

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

Julie Batstone

Full Name of Board Chairperson



Signature of Board Chairperson

May 31, 2021

Date:

Paul Irving

Full Name of Principal



Signature of Principal

May 31, 2021

Date:

Riccarton Primary School

Members of the Board of Trustees

For the year ended 31 December 2020

| Name | Position | How Position Gained | Held Until |
|-------------------------------|-----------------|----------------------------|-------------------|
| Julie Batstone | Chairperson | Selected | Jun 2022 |
| Paul Irving | Principal | ex Officio | |
| Carline Vercoe | Staff Rep | Elected | Jun 2022 |
| Damien Riddell | Parent Rep | Co-opted | Jun 2022 |
| Dean Sutherland | Parent Rep | Elected | Jun 2022 |
| Hamish Barclay | Parent Rep | Elected | Jun 2022 |
| Tufulasi Taleni | Parent Rep | Elected | Jun 2022 |
| Vivian McFie | Parent Rep | Elected | Jun 2022 |
| In Attendance Emma Riddell | Board Secretary | | |

Riccarton Primary School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

| | Notes | 2020 Actual \$ | 2020 Budget (Unaudited) \$ | 2019 Actual \$ |
|---|-------|----------------------|-------------------------------------|----------------------|
| Revenue | | | | |
| Government Grants | 2 | 2,489,731 | 2,209,826 | 2,404,232 |
| Locally Raised Funds | 3 | 27,136 | 43,385 | 75,185 |
| Interest Income | | 230 | 1,300 | 1,323 |
| International Students | 4 | 18,753 | 20,000 | 21,661 |
| | | <u>2,535,850</u> | <u>2,274,511</u> | <u>2,502,401</u> |
| Expenses | | | | |
| Locally Raised Funds | 3 | 33,762 | 56,960 | 32,059 |
| International Students | 4 | 3,052 | 2,700 | 3,001 |
| Learning Resources | 5 | 1,881,000 | 1,579,385 | 1,773,306 |
| Administration | 6 | 161,603 | 188,488 | 172,966 |
| Finance | | 1,193 | - | 1,286 |
| Property | 7 | 424,607 | 435,175 | 458,724 |
| Depreciation | 8 | 53,404 | 25,000 | 56,707 |
| Loss on Disposal of Property, Plant and Equipment | | 3,961 | - | 1,268 |
| | | <u>2,562,582</u> | <u>2,287,708</u> | <u>2,499,317</u> |
| Net (Deficit) / Surplus for the year | | (26,732) | (13,197) | 3,084 |
| Total Comprehensive Revenue and Expense for the Year | | <u>(26,732)</u> | <u>(13,197)</u> | <u>3,084</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.

Riccarton Primary School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

| | Notes | 2020 Actual \$ | 2020 Budget (Unaudited) \$ | 2019 Actual \$ |
|--|-------|----------------------|-------------------------------------|----------------------|
| Balance at 1 January | | 411,519 | 411,519 | 408,435 |
| Total comprehensive revenue and expense for the year | | (26,732) | (13,197) | 3,084 |
| Capital Contributions from the Ministry of Education | | | | |
| Contribution - Furniture and Equipment Grant | | 92,625 | - | - |
| Equity at 31 December | 23 | 477,412 | 398,322 | 411,519 |
| Retained Earnings | | 477,412 | 398,322 | 411,519 |
| Equity at 31 December | | 477,412 | 398,322 | 411,519 |

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.

Riccarton Primary School

Statement of Financial Position

As at 31 December 2020

| | | 2020 | 2020 | 2019 |
|---|-------|----------------|----------------|----------------|
| | Notes | Actual | Budget | Actual |
| | | \$ | (Unaudited) | \$ |
| | | | \$ | |
| Current Assets | | | | |
| Cash and Cash Equivalents | 9 | 420,521 | 243,032 | 231,229 |
| Accounts Receivable | 10 | 110,286 | 91,305 | 91,305 |
| GST Receivable | | 1,968 | 8,353 | 8,353 |
| Prepayments | | 4,745 | 11,379 | 11,379 |
| | | <u>537,520</u> | <u>354,069</u> | <u>342,266</u> |
| Current Liabilities | | | | |
| Accounts Payable | 12 | 146,311 | 117,179 | 117,179 |
| Revenue Received in Advance | 13 | 856 | 3,836 | 3,836 |
| Finance Lease Liability - Current Portion | 14 | 10,147 | 20,776 | 20,776 |
| Funds held for Capital Works Projects | 15 | 73,362 | - | - |
| Funds Held on Behalf of the ESOL Cluster | 16 | 17,160 | 851 | 851 |
| Funds Held on Behalf of the RFFP Cluster | 17 | - | 3,237 | 3,237 |
| | | <u>247,836</u> | <u>145,879</u> | <u>145,879</u> |
| Working Capital Surplus/(Deficit) | | 289,684 | 208,190 | 196,387 |
| Non-current Assets | | | | |
| Property, Plant and Equipment | 11 | 193,049 | 199,733 | 224,733 |
| | | <u>193,049</u> | <u>199,733</u> | <u>224,733</u> |
| Non-current Liabilities | | | | |
| Finance Lease Liability | 14 | 5,321 | 9,601 | 9,601 |
| | | <u>5,321</u> | <u>9,601</u> | <u>9,601</u> |
| Net Assets | | <u>477,412</u> | <u>398,322</u> | <u>411,519</u> |
| Equity | 23 | <u>477,412</u> | <u>398,322</u> | <u>411,519</u> |

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

Riccarton Primary School
Statement of Cash Flows
For the year ended 31 December 2020

| | | 2020 | 2020 | 2019 |
|--|------|-----------|-------------|-----------|
| | Note | Actual | Budget | Actual |
| | | \$ | (Unaudited) | \$ |
| | | | \$ | |
| Cash flows from Operating Activities | | | | |
| Government Grants | | 748,169 | 704,387 | 626,510 |
| Locally Raised Funds | | 30,263 | 43,385 | 73,520 |
| International Students | | 18,753 | 20,000 | 15,661 |
| Goods and Services Tax (net) | | 6,385 | - | (2,124) |
| Payments to Employees | | (510,414) | (455,258) | (400,770) |
| Payments to Suppliers | | (245,908) | (302,011) | (253,747) |
| Funds Administered on Behalf of Third Parties | | 13,072 | - | 3,230 |
| Interest Paid | | (1,193) | - | (1,286) |
| Interest Received | | 230 | 1,300 | 1,323 |
| Net cash from/(to) Operating Activities | | 59,357 | 11,803 | 62,317 |
| Cash flows from Investing Activities | | | | |
| Proceeds from Sale of Property Plant & Equipment (and Intangibles) | | - | - | (1,268) |
| Purchase of Property Plant & Equipment (and Intangibles) | | (19,161) | - | (30,133) |
| Net cash from/(to) Investing Activities | | (19,161) | - | (31,401) |
| Cash flows from Financing Activities | | | | |
| Furniture and Equipment Grant | | 92,625 | - | - |
| Finance Lease Payments | | (16,891) | - | (13,535) |
| Funds held for Capital Works Projects | | 73,362 | - | - |
| Net cash from/(to) Financing Activities | | 149,096 | - | (13,535) |
| Net increase/(decrease) in cash and cash equivalents | | 189,292 | 11,803 | 17,381 |
| Cash and cash equivalents at the beginning of the year | 9 | 231,229 | 231,229 | 213,848 |
| Cash and cash equivalents at the end of the year | 9 | 420,521 | 243,032 | 231,229 |

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.

Riccarton Primary School

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

1.1. Reporting Entity

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

1.2. Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

1.3. Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

1.4. Use of Land and Buildings Expense

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

1.5. Operating Lease Payments

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

1.6. Finance Lease Payments

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

1.7. Cash and Cash Equivalents

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

1.8. Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses (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.

1.9. 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 | 10–50 years |
| Furniture and equipment | 10–15 years |
| Information and communication technology | 4–5 years |
| Leased assets held under a Finance Lease | Term of Lease |
| Library resources | 12.5% Diminishing value |

1.10. 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.

1.11. 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.

1.12. Employment Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, 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 due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

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

1.13. 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.

1.14. Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of the School's control. These amounts are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

1.15. 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, 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.

1.16. 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.

1.17. 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.

1.18. Budget Figures

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

1.19. Services received in-kind

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

2. Government Grants

| | 2020 | 2020 Budget | 2019 |
|---|------------------|------------------|------------------|
| | Actual | (Unaudited) | Actual |
| | \$ | \$ | \$ |
| Operational Grants | 608,917 | 571,426 | 498,935 |
| Teachers' Salaries Grants | 1,445,483 | 1,190,000 | 1,449,470 |
| Use of Land and Buildings Grants | 291,541 | 315,439 | 328,252 |
| Resource Teachers Learning and Behaviour Grants | 3,046 | 5,000 | 9,000 |
| Other MoE Grants | 140,744 | 127,961 | 118,575 |
| | <u>2,489,731</u> | <u>2,209,826</u> | <u>2,404,232</u> |

The School has opted in to the donations scheme for this year. Total amount received was \$45,900.

Other MOE Grants total includes additional COVID-19 funding totalling \$8,606 for the year ended 31 December 2020.

3. Locally Raised Funds

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

| | 2020 | 2020 Budget | 2019 |
|--|----------------|-----------------|---------------|
| | Actual | (Unaudited) | Actual |
| | \$ | \$ | \$ |
| Revenue | | | |
| Donations | 4,759 | 9,400 | 20,305 |
| Fundraising | (10) | 1,000 | 1,728 |
| Bequests & Grants | - | - | 200 |
| Other Revenue | 12,779 | 16,095 | 20,545 |
| Trading | 5,742 | 9,420 | 8,452 |
| Activities | 3,866 | 7,470 | 23,955 |
| | <u>27,136</u> | <u>43,385</u> | <u>75,185</u> |
| Expenses | | | |
| Activities | 33,317 | 54,060 | 27,384 |
| Trading | 58 | 400 | 265 |
| Fundraising (Costs of Raising Funds) | 387 | 2,500 | 4,410 |
| | <u>33,762</u> | <u>56,960</u> | <u>32,059</u> |
| <i>(Deficit) / Surplus for the year Locally raised funds</i> | <u>(6,626)</u> | <u>(13,575)</u> | <u>43,126</u> |

4. International Student Revenue and Expenses

| | 2020 | 2020 Budget | 2019 |
|--|---------------|----------------|---------------|
| | Actual | (Unaudited) | Actual |
| | Number | Number | Number |
| International Student Roll | 2 | 3 | 3 |
| | | | |
| | 2020 | 2020 | 2019 |
| | Actual | Budget | Actual |
| | \$ | \$ | \$ |
| Revenue | | | |
| International Student Fees | 18,753 | 20,000 | 21,661 |
| Expenses | | | |
| Commissions | 1,304 | 1,200 | 1,365 |
| International Student Levy | 1,748 | 1,500 | 1,636 |
| | <u>3,052</u> | <u>2,700</u> | <u>3,001</u> |
| <i>Surplus for the year International Students</i> | <u>15,701</u> | <u>17,300</u> | <u>18,660</u> |

5. Learning Resources

| | 2020 | 2020 | 2019 |
|--|------------------|------------------|------------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Curricular | 31,265 | 36,000 | 35,561 |
| Equipment Repairs | - | 4,000 | 42 |
| Information and Communication Technology | 9,877 | 12,750 | 2,910 |
| Library Resources | 5,268 | 9,400 | 4,999 |
| Employee Benefits - Salaries | 1,817,202 | 1,502,235 | 1,711,825 |
| Staff Development | 17,388 | 15,000 | 17,969 |
| | <u>1,881,000</u> | <u>1,579,385</u> | <u>1,773,306</u> |

6. Administration

| | 2020 | 2020 | 2019 |
|--|----------------|----------------|----------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Audit Fee | 3,635 | 4,059 | 2,529 |
| Board of Trustees Fees | 3,755 | 4,500 | 4,620 |
| Board of Trustees Expenses | 12,031 | 13,488 | 14,950 |
| Communication | 5,169 | 4,850 | 4,900 |
| Consumables | 7,291 | 4,825 | 4,839 |
| Operating Lease | 1,025 | 20,700 | 3,342 |
| Other | 19,826 | 22,908 | 30,220 |
| Employee Benefits - Salaries | 100,451 | 103,237 | 97,896 |
| Insurance | 5,880 | 7,000 | 7,180 |
| Service Providers, Contractors and Consultancy | 2,540 | 2,921 | 2,490 |
| | <u>161,603</u> | <u>188,488</u> | <u>172,966</u> |

7. Property

| | 2020 | 2020 | 2019 |
|-------------------------------------|----------------|----------------|----------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Caretaking and Cleaning Consumables | 8,597 | 9,250 | 10,798 |
| Consultancy and Contract Services | 35,412 | 29,400 | 31,202 |
| Grounds | 11,778 | 10,200 | 10,321 |
| Heat, Light and Water | 12,653 | 13,500 | 13,422 |
| Rates | 2,439 | 2,800 | 2,854 |
| Repairs and Maintenance | 16,210 | 10,800 | 13,292 |
| Use of Land and Buildings | 291,541 | 315,439 | 328,252 |
| Security | 3,609 | 4,000 | 3,938 |
| Employee Benefits - Salaries | 42,368 | 39,786 | 44,645 |
| | <u>424,607</u> | <u>435,175</u> | <u>458,724</u> |

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

8. Depreciation of Property, Plant and Equipment

| | 2020 | 2020 | 2019 |
|--|---------------|---------------|---------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Building Improvements | 9,268 | 5,200 | 11,255 |
| Furniture and Equipment | 7,284 | 3,150 | 8,015 |
| Information and Communication Technology | 10,052 | 9,050 | 12,475 |
| Leased Assets | 23,527 | 6,950 | 21,325 |
| Library Resources | 3,273 | 650 | 3,637 |
| | <u>53,404</u> | <u>25,000</u> | <u>56,707</u> |

9. Cash and Cash Equivalents

| | 2020 Actual \$ | 2020 Budget (Unaudited) \$ | 2019 Actual \$ |
|---|----------------------|-------------------------------------|----------------------|
| Cash on Hand | 100 | - | 100 |
| Bank Current Account | 348,205 | 243,032 | 158,967 |
| Bank Call Account | 72,216 | - | 72,162 |
| Cash and cash equivalents for Statement of Cash Flows | <u>420,521</u> | <u>243,032</u> | <u>231,229</u> |

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

Of the \$420,521 Cash and Cash Equivalents, \$73,362 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.

Of the \$420,521 Cash and Cash Equivalents, \$17,160 is held by the School on behalf of the ESOL cluster. See note 16 for details of how the funding received for the cluster has been spent in the year.

10. Accounts Receivable

| | 2020 Actual \$ | 2020 Budget (Unaudited) \$ | 2019 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| Receivables | 926 | 7,033 | 7,033 |
| Teacher Salaries Grant Receivable | 109,360 | 84,272 | 84,272 |
| | <u>110,286</u> | <u>91,305</u> | <u>91,305</u> |
| Receivables from Exchange Transactions | 926 | 7,033 | 7,033 |
| Receivables from Non-Exchange Transactions | 109,360 | 84,272 | 84,272 |
| | <u>110,286</u> | <u>91,305</u> | <u>91,305</u> |

11. Property, Plant and Equipment

| | Opening Balance (NBV) | Additions | Disposals | Impairment | Depreciation | Total (NBV) |
|--|--------------------------|---------------|----------------|------------|-----------------|-----------------------|
| 2020 | \$ | \$ | \$ | \$ | \$ | \$ |
| Building Improvements | 105,620 | - | - | - | (9,268) | 96,352 |
| Furniture and Equipment | 38,280 | 3,561 | - | - | (7,284) | 34,557 |
| Information and Communication Technology | 22,037 | 10,918 | - | - | (10,052) | 22,903 |
| Leased Assets | 33,336 | 6,520 | - | - | (23,527) | 16,329 |
| Library Resources | 25,460 | 4,682 | (3,961) | - | (3,273) | 22,908 |
| Balance at 31 December 2020 | <u>224,733</u> | <u>25,681</u> | <u>(3,961)</u> | <u>-</u> | <u>(53,404)</u> | <u>193,049</u> |

| | Cost or Valuation | Accumulated Depreciation | Net Book Value |
|--|----------------------|-----------------------------|-----------------------|
| 2020 | \$ | \$ | \$ |
| Building Improvements | 222,025 | (125,673) | 96,352 |
| Furniture and Equipment | 170,264 | (135,707) | 34,557 |
| Information and Communication Technology | 185,140 | (162,237) | 22,903 |
| Leased Assets | 85,948 | (69,619) | 16,329 |
| Library Resources | 55,090 | (32,182) | 22,908 |
| Balance at 31 December 2020 | <u>718,467</u> | <u>(525,418)</u> | <u>193,049</u> |

The net carrying value of equipment held under a finance lease is \$16,329 (2019: \$33,336)

| | Opening Balance (NBV) | Additions | Disposals | Impairment | Depreciation | Total (NBV) |
|--|--------------------------|---------------|----------------|------------|-----------------|----------------|
| 2019 | \$ | \$ | \$ | \$ | \$ | \$ |
| Building Improvements | 116,875 | - | - | - | (11,255) | 105,620 |
| Furniture and Equipment | 38,630 | 7,665 | - | - | (8,015) | 38,280 |
| Information and Communication Technology | 25,511 | 9,001 | - | - | (12,475) | 22,037 |
| Leased Assets | 41,536 | 13,125 | - | - | (21,325) | 33,336 |
| Library Resources | 24,139 | 6,226 | (1,268) | - | (3,637) | 25,460 |
| Balance at 31 December 2019 | 246,691 | 36,017 | (1,268) | - | (56,707) | 224,733 |

| | Cost or Valuation | Accumulated Depreciation | Net Book Value |
|--|----------------------|-----------------------------|-------------------|
| 2019 | \$ | \$ | \$ |
| Building Improvements | 222,026 | (116,406) | 105,620 |
| Furniture and Equipment | 166,703 | (128,423) | 38,280 |
| Information and Communication Technology | 174,222 | (152,185) | 22,037 |
| Leased Assets | 91,903 | (58,567) | 33,336 |
| Library Resources | 59,695 | (34,235) | 25,460 |
| Balance at 31 December 2019 | 714,549 | (489,816) | 224,733 |

12. Accounts Payable

| | 2020 Actual | 2020 Budget (Unaudited) | 2019 Actual |
|---------------------------------------|----------------|-------------------------------|----------------|
| | \$ | \$ | \$ |
| Operating creditors | 14,687 | 14,494 | 14,494 |
| Accruals | 2,635 | 2,908 | 2,908 |
| Employee Entitlements - salaries | 110,274 | 84,272 | 84,272 |
| Employee Entitlements - leave accrual | 18,715 | 15,505 | 15,505 |
| | 146,311 | 117,179 | 117,179 |

| | | | |
|------------------------------------|----------------|----------------|----------------|
| Payables for Exchange Transactions | 146,311 | 117,179 | 117,179 |
| | 146,311 | 117,179 | 117,179 |

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

| | 2020 Actual | 2020 Budget (Unaudited) | 2019 Actual |
|-------|----------------|-------------------------------|----------------|
| | \$ | \$ | \$ |
| Other | 856 | 3,836 | 3,836 |
| | 856 | 3,836 | 3,836 |

14. Finance Lease Liability

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

| | 2020 Actual | 2020 Budget (Unaudited) | 2019 Actual |
|--|----------------|-------------------------------|----------------|
| | \$ | \$ | \$ |
| No Later than One Year | 11,061 | 21,763 | 21,763 |
| Later than One Year and no Later than Five Years | 5,734 | 10,085 | 10,085 |
| | 16,795 | 31,848 | 31,848 |

15. Funds Held for Capital Works

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

| | 2020 | Opening Balances | Receipts from MoE | Payments | BOT Contributions | Closing Balances |
|----------------------------|-------------|---------------------|----------------------|-----------|----------------------|---------------------|
| | | \$ | \$ | \$ | \$ | \$ |
| Pool Membrane Installation | In Progress | - | 50,485 | (49,949) | - | 536 |
| New Basketball Court | In Progress | - | 51,404 | (7,100) | - | 44,304 |
| New Playground | In Progress | - | 88,962 | (60,440) | - | 28,522 |
| Totals | | - | 190,851 | (117,489) | - | 73,362 |

Represented by:

Funds Held on Behalf of the Ministry of Education

| |
|---------------|
| 73,362 |
| <u>73,362</u> |

16. Funds Held on Behalf of the ESOL Cluster

Riccarton Primary School is the lead school and holds funds on behalf of the ESOL cluster.

| | 2020 Actual \$ | 2020 Budget (Unaudited) \$ | 2019 Actual \$ |
|--------------------------------------|----------------------|-------------------------------------|----------------------|
| Funds Held at Beginning of the Year | 851 | 851 | 858 |
| Funds Received from Cluster Members | 16,659 | - | - |
| Funds Spent on Behalf of the Cluster | (350) | - | (7) |
| Funds Held at Year End | <u>17,160</u> | <u>851</u> | <u>851</u> |

17. Funds Held on Behalf of the RFFP Cluster

Riccarton Primary School was the lead school and holds funds on behalf of the RFFP cluster.

| | 2020 Actual \$ | 2020 Budget (Unaudited) \$ | 2019 Actual \$ |
|--------------------------------------|----------------------|-------------------------------------|----------------------|
| Funds Held at Beginning of the Year | 3,237 | 3,237 | - |
| Funds Received from Cluster Members | - | - | 10,360 |
| Funds Spent on Behalf of the Cluster | (3,237) | - | (7,123) |
| Funds Held at Year End | <u>-</u> | <u>3,237</u> | <u>3,237</u> |

18. Related Party Transactions

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

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

19. Remuneration

Key management personnel compensation

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

| | 2020 Actual \$ | 2019 Actual \$ |
|---|----------------------|----------------------|
| <i>Board Members</i> | | |
| Remuneration | 3,755 | 4,620 |
| Full-time equivalent members | 0.17 | 0.22 |
| <i>Leadership Team</i> | | |
| Remuneration | 389,350 | 385,459 |
| Full-time equivalent members | 3.00 | 3.00 |
| Total key management personnel remuneration | 393,105 | 390,079 |
| Total full-time equivalent personnel | 3.17 | 3.22 |

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

Principal

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

| | 2020 Actual \$000 | 2019 Actual \$000 |
|--|-------------------------|-------------------------|
| Salaries and Other Short-term Employee Benefits: | | |
| Salary and Other Payments | 170 - 180 | 160 - 170 |
| Benefits and Other Emoluments | 0 - 5 | 0 - 5 |
| 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 | 2020 FTE Number | 2019 FTE Number |
|-----------------------|--------------------|--------------------|
| 110 -120 | 1.00 | 1.00 |
| | 1.00 | 1.00 |

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

20. Compensation and Other Benefits Upon Leaving

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

| | 2020 Actual \$ | 2019 Actual \$ |
|------------------|----------------------|----------------------|
| Total | - | - |
| Number of People | - | - |

21. Contingencies

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

Holidays Act Compliance - schools payroll

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

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

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

Cyclical maintenance

The School has an obligation to the Ministry of Education to maintain in good order and repair at all times the land, buildings and other facilities on the School site. The school is part of the Christchurch Schools Rebuild Programme which will result in the School's buildings either being repaired or rebuilt in the future. At the present time there is significant uncertainty over how the programme will affect the School. As a result, the School cannot make a reliable estimate of the maintenance required on the School's buildings so no cyclical maintenance provision has been recognised, even though the school will be required to maintain any buildings that are not replaced.

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

22. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has entered into the following contract agreements for capital works.

(a) \$56,095 contract for Swimming Pool Membrane installation to be completed in 2021, which will be fully funded by the Ministry of Education. \$50,486 has been received of which \$49,949 has been spent on the project to date; and

(b) \$55,916 contract for a new asphalt Basketball Court to be completed in 2021, which will be fully funded by the Ministry of Education. \$51,405 has been received of which \$7,100 has been spent on the project to date; and

(c) \$160,352 contract for Playground installation to be completed in 2021. The project will be funded by the Ministry of Education and the School Board at \$98,847 and \$61,505, respectively. Of the \$88,962 received from the Ministry of Education, \$60,441 has been spent on the project to date.

(Capital commitments at 31 December 2019: nil)

(b) Operating Commitments

As at 31 December 2020 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2019: nil)

23. Managing Capital

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

24. Financial Instruments

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

Financial assets measured at amortised cost

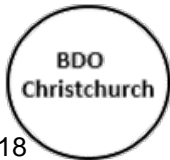
| | 2020 | 2020 | 2019 |
|---|---------|-------------|---------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Cash and Cash Equivalents | 420,521 | 243,032 | 231,229 |
| Receivables | 110,286 | 91,305 | 91,305 |
| Total Financial assets measured at amortised cost | 530,807 | 334,337 | 322,534 |

Financial liabilities measured at amortised cost

| | | | |
|--|---------|---------|---------|
| Payables | 146,311 | 117,179 | 117,179 |
| Finance Leases | 15,468 | 30,377 | 30,377 |
| Total Financial liabilities measured at amortised Cost | 161,779 | 147,556 | 147,556 |

25. Events After Balance Date

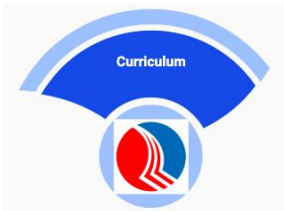

There were no significant events after the balance date that impact these financial statements.



Analysis of Variance Reporting



| | | | |
|---------------------|---|-----------------------|------|
| School Name: | Te Kāpehu Riccarton School (Riccarton School) | School Number: | 3485 |
|---------------------|---|-----------------------|------|

| | |
|---|---|
| Strategic Aim: Analysis report | <p>Our strategic and annual plan for 2020 was created prior to our country (and world) entering unprecedented times, as the result of the global Covid-19 pandemic. As such, and upon the return of our learners to our school site (following the 7 week period of Alert Level 4 and 3 lockdown of our country), we adjusted our goals and actions to respond to the new challenges and risks our school community faced, and to align with the latest research based advice in the MOE Covid-19 Wellbeing Guide</p> <p>The pandemic and lockdown exposed entrenched inequality across our communities and within our own school community, highlighted by the challenges we faced in providing distance learning options for all learners, especially for those in homes without the internet or devices to support online options. We responded to this by taking a blended approach to learning options, including</p> <ul style="list-style-type: none"> - online - through google sites and classrooms, with a range of activities, so that those with devices could work online, and those without had activities that could be - - completed offline - hard pack materials - those provided by both the MOE, and in individual cases by our Learning Support Team and or Teachers over the phone contact and options |
| | <p>Strategic Goal 1</p> <div data-bbox="504 820 786 1031">  </div> <p>Curriculum - a localised coherent curriculum pathway for learners, effective teacher professional development and insightful evaluation support the progress and achievement of all ākonga.</p> |
| | <p>Strategic Goal 2</p> <div data-bbox="595 1144 826 1399">  </div> <p>Wellbeing - learning and working environments support positive emotional wellbeing, ensuring teachers are able to teach, and learners are able to learn.</p> |

Tātaritanga raraunga

Strategic Goal 3



Pedagogy and Environment - the function and design of the RPS rebuild showcases the cultural narrative of Ngāi Tahu and enhances 21st Century teaching and learning pedagogies.

Annual Aim:

To accelerate the progress and achievement of all learners below and well below curriculum aspirational levels
To reduce disparity in achievement outcomes

Target:

2020 Annual achievement targets

Given the loss of what was effectively a term (made up of 8 weeks of offsite teaching and learning, and the 3 week focus (on the return to school post lockdown) on wellbeing and alternative programmes), acceleration was modified to mean 1 or more year level(s) of progress in 3 terms.

- 1.1 To accelerate the achievement of all learners below and well below aspirational curriculum levels, by 1 year level, in Reading, Writing and Maths
- 1.2 To accelerate the achievement of **Males below and well below** aspirational curriculum levels, by 1 or more year(s), in Reading and Writing
- 1.3 To accelerate the achievement of **Māori below and well below** aspirational curriculum levels, by 1 or more year(s), in Reading and Maths
- 1.4 To accelerate the achievement of **Pasifika below and well below** aspirational curriculum levels, by 1 or more year(s), in Reading and Maths
- 1.5 To accelerate the achievement of learners in **Year 4 below and well below** aspirational curriculum levels, by 1 or more year(s), in Reading and Maths
- 1.6 To accelerate the achievement of learners in **Year 5 below and well below** aspirational curriculum levels, by 1 or more year(s), in Reading, Writing and Maths
- 1.7 To reduce the disparity between the overall school wide achievement in Maths, of Māori compared to that of NZ European, to within 10 percentage points
- 1.8 To reduce the disparity between the overall school wide achievement in Maths, of Pasifika compared to that of NZ European and ME/LA/A English Language Learners (ELLs), to within 10 percentage points

Tātaritanga raraunga

N.B. We aspire to accelerate the achievement of all learners in the strategic annual target areas. We understand that despite this goal, it is unlikely we will achieve this for 100% of the learners in these cohorts, however we resist limiting our aspirations by setting a potentially realistic target, rather choosing to "stretch" our expectations for success". ('Raising student achievement through targeted actions'. ERO / MOE, December 2015 p.5)

Baseline Data:

2020 Baseline Data Analysis - Summary of trends and patterns

Analysis of the Below and Well Below cohorts for 2020 across Reading, Writing and Maths, shows the following learners are disproportionately negatively represented (based on beginning of the year 2020 data sets):

Males (in Reading and Writing)

Māori (in Reading and Maths)

Pasifika (in Reading and Maths)

Year 2 (please note, this group includes some learners who RPS has kept classified as Year 1s. Never-the-less, the overall trend is for New Entrants to enter RPS with lower than to be expected stanines when tested against the Observation Literacy Survey, and levels when tested against Junior Assessment in Maths (JAM))

Year 4 (in Reading and Maths)

Year 5 (in Reading, Writing and Maths)

Maths at or above achievement (59%) is somewhat lower overall across the whole school, than for that of Reading (67%) and Writing (65%).

Maths achievement across the whole school is disproportionately lower for

Māori (47% at or above, compared to 70% of NZ European) = 23% disparity

Pasifika (44% at or above, compared to 70% of NZ European, or 52% of ELLs amongst ME/LA/A learners) = 26% and 8% disparity respectively

| 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>1.1 To accelerate the achievement of all learners below and well below aspirational curriculum levels, by 1 year level, in Reading, Writing and Maths</p> <p>All teachers and leaders will participate in the MOE funded and Kāhui Ako delivered Deep Learning PLD, to implement the 6Cs Curriculum Framework.</p> <p>2x term meetings - implement the updated RPS curriculum, using Kath Murdoch Inquiry Planning Model, embedding inclusive pedagogical thinking and actions into planning</p> <p>Appropriate resourcing via identification of need in planning process</p> <p>Teams will regularly (each term) collect and respond to learner voice as part of curriculum inquiries</p> <p>Literacy (and oral language development in Years 1 & 2) factored into all planning - every term</p> <p>ELL needs are factored into planning</p> <p>During Term 2, provide blended distance learning opportunities (online, offline, MOE hard packs, MOE TV Channels, individualised learning support packs)</p> <p>On return to school, support transitions back to school using pastoral systems, communication with parents, and a 3 week teaching and learning focus on 'low key', fun and engaging activities that are responsive to learners and ease stress and anxiety</p> | <p>Maths Acceleration was achieved for 81% of all learners below and well below the aspirational curriculum level for Maths. 63% made 1 year's progress, 18% made 2 years' progress and 1% made 3 years' progress</p> <p>Reading Acceleration was achieved for 71% of all learners below and well below the aspirational curriculum level for Reading. 51% made 1 year's progress, 19% made 2 years' progress, and 1% made 3 years' progress</p> <p>Writing Acceleration was achieved for 68% of all learners below and well below the aspirational curriculum level for Writing. 57% made 1 year's progress, and 11% made 2 years' progress</p> | <p>Given the disruptions to the academic year, and the adjustment to what would constitute accelerated progress and achievement, we are satisfied with the outcomes for learners below and well below curriculum aspirations in Reading, Writing and Maths.</p> <p>We are not sure why there was between a 10-12% variation in the percentage of below and well below learners achieving acceleration for Maths compared to Reading and Writing.</p> <p>It is possible, that teachers were more able to support learner development in Maths throughout the Covid-19 lockdown, than was possible for either Reading and Writing.</p> <p>It is also possible that we are now achieving greater consistency in the delivery / teaching of the PR1ME Maths programme, and that the initial drop we observed in learner achievement levels when we first moved to PR1ME have been eradicated.</p> <p>We were delighted to see that nearly 20% of the accelerated progress and achievement observed was at the level of 2 years progress in the 3 terms for both Maths and Reading.</p> | <p>Both Kāhui Ako Within School Teachers and a 2021 member of Team Pātiti, along with DP1 responsible for curriculum attended introductory workshops and planning sessions for Deep Learning. A plan was put in place for the 2021 TOD launch of Deep Learning pedagogies for the Kāhui Ako.</p> <p>Covid interrupted a lot of our anticipated and planned curriculum development for this year. The focus in Term 2 (by necessity) was on providing blended learning opportunities using google classroom sites / Zoom and Google meetings etc, MOE hard copy material packs, and or RPS hard copy packs, supported by phone contact by teachers, Learning Assistants and or ESOL bilingual tutors. The Term 3 focus was on welcoming learners back to school and on providing low stress learning opportunities, whilst delivering our scheduled Sexuality Education programme. Term 4 moved to a more 'business as usual' approach to programmes, with Teams planning an inquiry collaboratively, with greater alignment again with our 2020 RPS Learner Curriculum Pathway.</p> <p>Teams of teachers supported and collaborated with each other incredibly well over the lockdown period. Although this was not in the formal way that it had been initially planned for given much of the year was affected by Covid lockdown, it became informally around how to plan, deliver and support learning in new and innovative ways remotely. Achievement targets were adjusted to reflect the disruptions to the academic year, with the focus remaining on the acceleration of the learning of target learners. Student voice was collected via Team Curriculum feedback, and will continue to influence the set-up of programmes and inquiries into 2021. Whānau hui and surveys did not go ahead as planned, but will resume in 2021.</p> |

Tātaritanga raraunga

1.2. To accelerate the achievement of Males below and well below aspirational curriculum levels, by 1 or more year(s), in Reading and Writing

Establish Collaborative Teaching as Inquiry Process in Term 1

Facilitate a Collaborative Teaching as Inquiry focus in all Team Meetings across the year

Regular report backs to SLT, via Team Leader's Meetings, the progress and effectiveness of collaborative team inquiries

SMS Learning Goals - update every term
→ update NZC Levels for all learners

Facilitate teachers (in teams) to monitor and track target learner progress via collaborative inquiry processes (twice termly)

Reading

8% made 2 years' progress, 25% made 1 year's progress, while 35% made 6 months' progress and 32% made less than 6 months' progress. (n=52)

23% of the males moved to AT the expectation for Reading.

Acceleration was achieved for 33% of males in Reading.

Writing

2% made 2 years' progress, 47% made 1 year's progress, while 51% made less than 6 months' progress. (n=51)

10% of the males moved to AT the expectation for Writing.

Acceleration was achieved for 49% of males for Writing.

Accelerated progress was achieved by more boys for Writing than for Reading. This is an unexpected outcome, as in the hierarchy of literacy acquisition, we could have expected (if anything) to have observed the opposite. We wonder whether the writing tasks were of more interest to the boys, than the reading texts? Or whether more of the writing tasks were authentic and linked directly to the class inquiries, than was the case for the reading texts? It is also possible that the boys responded to the writing scaffolds and supports, whereas there may have been less opportunity to complete reading tasks alongside peers? We can consider looking at the impact of Tuakana Teina approaches in reading and writing in 2021.

Whilst more boys achieved accelerated progress in writing, more moved to AT the expectation for reading, implying less movement was required to get them to expectation than was the case for writing.

It was decided by SLT to trial the University Of Auckland's Creativity Index questionnaire with our middle and upper years, replacing the planned NZCER Learner Survey. Unfortunately, we did not hear back from approaches made, and as such no Learner survey was conducted. Progress and achievement data was only analysed once due to the disruptions to the academic year from Covid, so the regular reporting against Strategic Goal 1 to the BOT was negatively affected. The BOT received only the EOY analysis of progress and achievement of Whole School and Target Learners as a result.

Despite the interruption of Covid, the PB4L Team and teachers maintained an ongoing focus on refining and achieving consistency in PB4L school wide. Most classes taught weekly (and some daily) Sparklers wellbeing activities that promoted self-regulation and supported the teaching and learning of the Zones of Regulation programme. All classes implemented the Zones of Regulation programme and had displays and references to Zones in their implementation of PB4L, although no formal observations of lessons were achieved. The approach the school took to supporting learning at home during the Covid lockdown was very much focused on allowing parents to prioritise and focus on the wellbeing of themselves and their children, whilst attempting to strike a balance between supporting their children to learn and have fun.

Pastoral and Learning Support systems and personnel supported our learners well.

A strong focus was achieved across the year on supporting teachers to focus on their own wellbeing while increasing the range of strategies they can draw from to support learners to attend to their own as well. The

Tātaritanga raraunga

1.3 To accelerate the achievement of **Māori below and well below** aspirational curriculum levels, by 1 or more year(s), in Reading and Maths

Establish Collaborative Teaching as Inquiry Process in Term 1

Facilitate a Collaborative Teaching as Inquiry focus in all Team Meetings across the year

Regular report backs to SLT, via Team Leader's Meetings, the progress and effectiveness of collaborative team inquiries

SMS Learning Goals - update every term
→ update NZC Levels for all learners

Facilitate teachers (in teams) to monitor and track target learner progress via collaborative inquiry processes (twice termly)

Reading

3% made 2 years' progress, 41% made 1 year's progress, while 5% made 6 months' progress and 51% made less than 6 months' progress. (n=39)

34% of Maori moved to AT the expectation for Reading.

Acceleration was achieved for 44% of Maori learners in Reading.

Maths

8% made 2 years progress, 46% made 1 years progress, while 8% made 6 months progress and 38% made less than 6 months progress. (n=39)

21% of Maori moved to AT the expectation for Maths.

Acceleration was achieved for 54% of Māori learners in Maths.

10% more Māori students achieved accelerated progress in Maths than for reading – the same schoolwide pattern noted for learners categorised as below and well below expectation.

Significantly fewer Māori learners (who were below and well below expectation) achieved accelerated rates of progress compared to the rest of all other learners, including Pasifika learners. This is a concerning disparity. A potential contributing factor was that Māori made up the highest numbers of learners who were new to the school at the start of 2020, with 34% of all Māori at RPS being new to the school. This was 8% (and more) higher than for any other ethnic group, and was % higher than for Pasifika. Given the disruptions to programmes as a result of Covid, the ability of teachers to maximise targeted strategies to accelerate learning in this group would have been more negatively impacted, as they would not have known these students as well given their newness to RPS.

CORE Wellbeing modules were well received and contained a great balance of evidence research based information and practical strategies. Teachers report that the PB4L PLD was helpful and allowed staff to share the same understandings and approaches to responding to the range of behaviours observed in classrooms and the playground.

Some initial groundwork was started by the TIC Māori Success, on weaving the mana whenua gifted name for our school into our cultural narrative, that in turn will weave throughout our RPS curriculum learner pathway and programme design. Consultation on the school name went out to staff and parents for discussion and feedback.

Tātaritanga raraunga

1.4 To accelerate the achievement of **Pasifika below and well below** aspirational curriculum levels, by 1 or more year(s), in Reading and Maths

Establish Collaborative Teaching as Inquiry Process in Term 1

Facilitate a Collaborative Teaching as Inquiry focus in all Team Meetings across the year

Regular report backs to SLT, via Team Leader's Meetings, the progress and effectiveness of collaborative team inquiries

SMS Learning Goals - update every term
→ update NZC Levels for all learners

Facilitate teachers (in teams) to monitor and track target learner progress via collaborative inquiry processes (twice termly)

Reading

6% made 2 years' progress, 54% made 1 year's progress, while 14% made 6 months' progress and 26% made less than 6 months' progress. (n=35)

37% of Pasifika moved to AT the expectation for Reading.

Acceleration was achieved for 60% of Pasifika learners in Reading.

Maths

2% made 2 years' progress, 56% made 1 year's progress, while 17% made 6 months' progress and 25% made less than 6 months' progress. (n=36)

31% of Pasifika moved to AT the expectation for Maths.

Acceleration was achieved for 58% of Pasifika learners in Maths.

Whilst the percentage of Pasifika learners (below and well below curriculum aspirations) that achieved accelerated progress was less than the schoolwide percentages, it was similar to the Māori cohort for Maths (4% more), and significantly higher (16% more) for Reading. It is possible the better results for Reading when compared with Māori (including the 37% shift to AT aspirational levels) indicate more of the Pasifika cohort were not as far behind the aspirational level, so had less to master in order to progress with pace.

In regards to Maths, because the shifts for Māori and Pasifika cohorts were not as positive, we will need to consider what aspects of the PR1ME programme, and or the delivery of it, were not as conducive to our Māori and Pasifika learners, or whether the Covid disruptions disadvantaged our Māori and Pasifika learners more than other cohorts.

Tātaritanga raraunga

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| <p>1.5 To accelerate the achievement of learners in Year 4 below and well below aspirational curriculum levels, by 1 or more year(s), in Reading and Maths</p> <p>Establish Collaborative Teaching as Inquiry Process in Term 1</p> <p>Facilitate a Collaborative Teaching as Inquiry focus in all Team Meetings across the year</p> <p>Regular report backs to SLT, via Team Leader's Meetings, the progress and effectiveness of collaborative team inquiries</p> <p>SMS Learning Goals - update every term → update NZC Levels for all learners</p> <p>Facilitate teachers (in teams) to monitor and track target learner progress via collaborative inquiry processes (twice termly)</p> | <p>Reading 3% made 2 years' progress, 83% made 1 year's progress, while 7% made 6 months' progress and 7% made less than 6 months' progress. (n=29) 66% of Year 4s moved to AT the expectation for Reading. Acceleration was achieved for 86% of Year 4 learners in Reading.</p> <p>Maths 11% made 2 years' progress, 63% made 1 year's progress, while 3% made 6 months' progress and 23% made less than 6 months' progress. (n=35) 46% of Year 4s moved to AT the expectation for Maths. Acceleration was achieved for 74% of Year 4 learners in Maths.</p> | <p>The outcomes for Year 4 learners below and well below in Reading were quite outstanding, in both the acceleration of learning, and the percentages who achieved aspirational curriculum levels by the end of the year.</p> <p>The acceleration of learning results were strong for Maths, but were weaker in regards to moving students to AT aspirational levels. It is likely more of the learners were in the well below category than below, so would have had more progress to make to achieve AT expectation. Despite this, more learners made 2 or more years progress in Maths in what was a shortened timeframe.</p> |
| <p>1.6 To accelerate the achievement of learners in Year 5 below and well below aspirational curriculum levels, by 1 or more year(s), in</p> <p>Establish Collaborative Teaching as Inquiry Process in Term 1</p> <p>Facilitate a Collaborative Teaching as Inquiry focus in all Team Meetings across the year</p> <p>Regular report backs to SLT, via Team Leader's Meetings, the progress and effectiveness of collaborative team inquiries</p> <p>SMS Learning Goals - update every term → update NZC Levels for all learners</p> | <p>Reading 16% made 2 years' progress, 59% made 1 year's progress, while 6% made 6 month's progress and 19% made less than 6 month's progress. (n=32) 34% of Year 5s moved to AT expectation for Reading. Acceleration was achieved for 75% of Year 5 learners in Reading.</p> <p>Writing 16% made 2 years' progress, 47% made 1 year's progress, while 3% made 6 month's progress and 34% made less than 6 month's progress. (n=32) 22% of Year 5s moved to AT the expectation for Writing and 3% moved to ABOVE the expectation.</p> | <p>The results for year 5 learners below and well below curriculum aspirations were strong in for Reading and Maths, and were somewhat less for Writing. This was the pattern for whole school data for below and well below learners.</p> <p>Apart from Maths, a significant number of learners (16%) made 2 years progress for Reading and Writing in the shortened time frame, which was outstanding in our view.</p> |

Tātaritanga raraunga

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| <p>Facilitate teachers (in teams) to monitor and track target learner progress via collaborative inquiry processes (twice termly)</p> | <p>Acceleration was achieved for 63% of Year 5 learners in Writing.</p> <p>Maths 4% made 2 years' progress, 73% made 1 year's progress, while 23% made less than 6 month's progress. (n=30) 20% of Year 5s moved to AT the expectation for Maths and 4% moved to ABOVE the expectation. Acceleration was achieved for 77% of Year 5 learners in Maths.</p> | |
| <p>1.7 To reduce the disparity between the overall school wide achievement in Maths, of Māori compared to that of NZ European, to within 10 percentage points</p> <p>Establish Collaborative Teaching as Inquiry Process in Term 1</p> <p>Facilitate a Collaborative Teaching as Inquiry focus in all Team Meetings across the year</p> <p>Regular report backs to SLT, via Team Leader's Meetings, the progress and effectiveness of collaborative team inquiries</p> <p>SMS Learning Goals - update every term → update NZC Levels for all learners</p> <p>Facilitate teachers (in teams) to monitor and track target learner progress via collaborative inquiry processes (twice termly)</p> | <p>Māori - 44% of Māori learners achieved AT or ABOVE the EOY Maths expectation NZ European - 66% of NZ European achieved AT or ABOVE the EOY Maths expectation A disparity of 22% was found in EOY achievement between Māori and NZ European.</p> | <p>This is a very concerning level of disparity. It is important to note that we had a number of new enrolments to RPS during the course of the year. This data also includes all Special Needs Learners and Year 1 Learners.</p> <p><u>New enrolments to RPS:</u> Māori - 24 of the 70 students = 34% of all Māori learners were new to RPS in 2020. NZ European - 9 of the 44 students = 20% of all NZ European learners were new to RPS in 2020.</p> <p><u>Special Needs Learners:</u> Māori - 21 of the 70 students = 30% of all Māori learners have additional needs being supported through Pastoral and/or Special Needs systems. NZ European - 11 out of the 44 students = 25% of all NZ European learners have additional needs being supported through Pastoral and/or Special Needs systems.</p> |

Tātaritanga raraunga

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| <p>1.8 To reduce the disparity between the overall school wide achievement in Maths, of Pasifika compared to that of NZ European and ME/LA/A English Language Learners (ELLs), to within 10 percentage points</p> <p>Establish Collaborative Teaching as Inquiry Process in Term 1</p> <p>Facilitate a Collaborative Teaching as Inquiry focus in all Team Meetings across the year</p> <p>Regular report backs to SLT, via Team Leader's Meetings, the progress and effectiveness of collaborative team inquiries</p> <p>SMS Learning Goals - update every term → update NZC Levels for all learners</p> <p>Facilitate teachers (in teams) to monitor and track target learner progress via collaborative inquiry processes (twice termly)</p> | <p>Learners that achieved At or Above NZ Curriculum aspirations for Maths</p> <p>29 out of 45 NZ European learners = 64% 30 out of 56 Pasifika learners = 54% 18 out of 28 Middle Eastern and Latin American and African learners = 64%</p> <p>The negative disparity between the achievement of Pasifika learners and NZ European and MELAA was 10% points</p> | <p>We achieved our goal of limiting any disparity to no more than 10%. We are not pleased with this result, as we do not want to see any disparity in outcomes for Pasifika when compared to NZ European. As a balance, we compared their results to MELAA as well, to see if any differential could be attributed to English language related issues, however, there was no disparity for the latter group. It is possible that first language loss is prevalent in the Pasifika cohort, and is negatively impacting outcomes, whereas the MELAA cohort do not suffer from this generational language loss in the same way. We will need to be mindful of the potential impact of this, and consider ways to address this in our teaching in 2021.</p> |
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Planning for next year:

Deep Learning Next Steps

The RPS Deep Learning Team will create an action plan for ongoing work required in 2021 to upskill teachers and implement the curriculum / inquiry design 4 quadrants, and the 6Cs for learning.

RPS Curriculum Next Steps

Access to learning during the Covid lockdown exposed issues of equity in relation to devices and internet in homes. As a school, we will be seeking to offer BYOD options for whānau who have the capacity and desire to provide their child with a device for use at school. This will mean that we can then concentrate devices to as many of the other learners as possible, to maximise the opportunities to leverage off digital devices for learning, which is a key focus of the Deep Learning pedagogical approach.

Some staff have voiced an interest in learning more about the DMIC model for teaching Maths. Some other teachers have requested a 2 or 3 year cycle of topics and learning areas to ensure a balanced coverage of the NZC. Team Pātiti would like to develop greater structure to their Mahi Ngatahi Play Based Learning so there is greater detail and guidance to teachers around the expected progress, development and expectations for learning in this way.

Evaluation Next Steps

Collaborative Inquiries will be linked to the implementation of Deep Learning curriculum design and teaching pedagogies.

Resume a full schedule of whānau, learner and staff surveys.

Tātaritanga raraunga

Strengthen Tier 1 & 2 PB4L Next Steps

Carry over the focus on

- restorative conversations
- the PB4L behaviour support team (including implementation of Classroom Practices Team and Tier 2 training)
- support teachers to see that our overall approach is PB4L, supported by the Zones of Regulation lessons that teach learners about emotions, and Sparklers activities that teach learners strategies to self-regulate (calm) as appropriate

Develop RPS Tier 3 PB4L responses Next Steps

Ensure there is an overarching umbrella focus on inclusive and culturally responsive practice and understanding in all Deep Learning work, so all learners' diverse needs are planned for by design.

Seek PLD for teachers supporting Tier 3 learners with complex learning, neurodiverse, sensory, anxiety, trauma and or other mental health needs

Continue to develop the range of trauma informed and neuro-developmentally diverse appropriate practices we can call on to support Tier 3 learners who are exhibiting distress / lagging skills...

PLD for Staff Next Steps

Consider Ta Ao Māori kaupapa and approaches to wellbeing, and incorporate this into our current practices and strategies

Provide sensory resources / kits to teams / classes

Ensure there are designated calm down spaces available in classrooms / blocks / school for learners to calm when distressed

PLD for staff on working and supporting neurodiverse learners

Internal and external 'storying' next steps

Continue to refine our localised curriculum to reflect the Ngāi Tahu gifted name for our school, our cultural narrative, and our collective aspirations for our learners.

Carry over goals and actions not achieved in 2020 due to hold ups from Covid.

Building design supports inclusive pedagogies & practice next steps

Carry over 2020 goal and actions into 2021

Internal Layout Next Steps

Carry over 2020 goal and actions into 2021

Decanting during the building process maintains continuity for learners next steps

Carry over 2020 goal and actions into 2021

22 February 2021

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2020, Riccarton Primary School received total Kiwisport funding of \$4200.49 (excluding GST).

The funding has been spent on updating the sports equipment to ensure it's available to students at lunch time and for teachers during Physical Education sessions.

We have also used that funding for our students that compete in competitive sports out of school and for setting up a sport initiative so that all students from yr 5-8 participate in a team sport during term 2 and 3. We have about 55% of our students who are involved in organised sport during winter.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS Riccarton Primary's FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

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

Opinion

We have audited the financial statements of the School on pages 3 to 18, that comprise the statement of financial position as at 31 December 2020, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2020; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards Reduced Disclosure Regime as applicable to entities that qualify as tier 2.

Our audit was completed on 31 May 2021. 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 of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Board of Trustees Listing, Analysis of Variance and Kiwisport report, but does not include the financial statements, and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in the School.



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