



Rai Valley Area School

## ANNUAL REPORT

**FOR THE YEAR ENDED 31 DECEMBER 2018**

Ministry Number:	291
Principal:	Maree Furness
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# RAI VALLEY AREA SCHOOL

Annual Report - For the year ended 31 December 2018

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# Rai Valley Area School

## Statement of Responsibility

For the year ended 31 December 2018

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

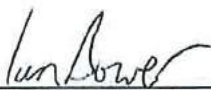
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2018 fairly reflect the financial position and operations of the school.

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

Ian Bower

Full Name of Board Chairperson



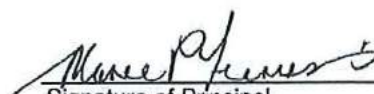
Signature of Board Chairperson

24/05/2019

Date:

Maree Furness

Full Name of Principal



Signature of Principal

24/05/2019

Date:

# Rai Valley Area School

## Members of the Board of Trustees

For the year ended 31 December 2018

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Held Until</b>
Ian Bower	Chair Person	Elected	May 2019
Angela Sloane	Principal		Jul 2018
Maree Furness	Principal		
Sheila Grainger	Trustee	Ministry Appointed	May 2019
Jamie Knight	Parent Rep	Co-opted	May 2019
Maureen Dearman	Parent Rep	Elected	May 2019
Sarah Todd	Parent Rep	Elected	May 2019
Renee Jope	Staff Rep	Elected	May 2019
Tania Billingsley	Parent Rep	Co-opted	May 2021
Jordan Wearing	Student Rep	Elected	Sep 2019

## Rai Valley Area School

# Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>				
Government Grants	2	1,755,880	1,699,570	1,565,287
Locally Raised Funds	3	53,298	34,250	64,980
Interest Earned		17,358	5,500	14,967
		<u>1,826,536</u>	<u>1,739,320</u>	<u>1,645,234</u>
<b>Expenses</b>				
Locally Raised Funds	3	6,987	7,600	10,310
Learning Resources	4	1,137,357	1,196,656	1,008,296
Administration	5	105,031	132,635	87,564
Finance Costs		1,717	-	728
Property	6	476,537	429,678	421,936
Depreciation	7	39,402	15,000	34,647
		<u>1,767,031</u>	<u>1,781,569</u>	<u>1,563,481</u>
<b>Net Surplus / (Deficit)</b>		59,505	(42,249)	81,753
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>59,505</u>	<u>(42,249)</u>	<u>81,753</u>

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

## Rai Valley Area School

# Statement of Changes in Net Assets/Equity

For the year ended 31 December 2018

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
<b>Balance at 1 January</b>	934,135	934,135	852,382
Total comprehensive revenue and expense for the year	59,505	(42,249)	81,753
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	7,015	-	-
<b>Equity at 31 December</b>	1,000,655	891,886	934,135
Retained Earnings	1,000,655	891,886	934,135
<b>Equity at 31 December</b>	1,000,655	891,886	934,135

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



**Rai Valley Area School**  
**Statement of Financial Position**  
As at 31 December 2018

		2018	2018	2017
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	8	121,124	162,974	190,223
Accounts Receivable	9	67,480	68,823	68,823
Prepayments		12,188	10,454	10,454
Investments	10	543,026	381,382	381,382
Funds owing for Capital Works Projects	17	15,778	21,052	21,052
		<u>759,596</u>	<u>644,685</u>	<u>671,934</u>
<b>Current Liabilities</b>				
GST Payable		7,734	3,858	3,858
Accounts Payable	12	103,201	86,578	86,578
Provision for Cyclical Maintenance	13	4,500	4,500	4,500
Painting Contract Liability - Current Portion	14	16,285	23,792	23,792
Finance Lease Liability - Current Portion	15	9,038	3,600	3,600
Funds held in Trust	16	4,779	-	-
Funds held for Capital Works Projects	17	3,921	-	-
		<u>149,458</u>	<u>122,328</u>	<u>122,328</u>
<b>Working Capital Surplus/(Deficit)</b>		610,138	522,357	549,606
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	505,656	482,949	497,949
		<u>505,656</u>	<u>482,949</u>	<u>497,949</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	54,308	54,308	54,308
Painting Contract Liability	14	48,855	52,036	52,036
Finance Lease Liability	15	11,976	7,076	7,076
		<u>115,139</u>	<u>113,420</u>	<u>113,420</u>
<b>Net Assets</b>		<u>1,000,655</u>	<u>891,886</u>	<u>934,135</u>
<b>Equity</b>		<u>1,000,655</u>	<u>891,886</u>	<u>934,135</u>

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

**Rai Valley Area School**  
**Statement of Cash Flows**  
For the year ended 31 December 2018

		2018	2018	2017
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
<b>Cash flows from Operating Activities</b>				
Government Grants		452,580	396,271	402,300
Locally Raised Funds		53,298	34,250	65,730
Goods and Services Tax (net)		3,876	-	9,779
Payments to Employees		(150,012)	(167,997)	(120,221)
Payments to Suppliers		(254,495)	(295,273)	(186,246)
Interest Paid		-	-	(355)
Interest Received		15,485	5,500	447
Net cash from / (to) the Operating Activities		120,732	(27,249)	171,434
<b>Cash flows from Investing Activities</b>				
Purchase of PPE (and Intangibles)		(30,291)	-	(29,105)
Sale of Investments		(161,644)	-	(11,815)
Net cash from / (to) the Investing Activities		(191,935)	-	(40,920)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		7,015	-	-
Finance Lease Payments		(8,197)	-	(2,992)
Painting contract payments		(10,688)	-	(45,564)
Funds Administered on Behalf of Third Parties		4,779	-	-
Funds held for Capital Works Projects		9,195	-	(14,927)
Net cash from Financing Activities		2,104	-	(63,483)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(69,099)</b>	<b>(27,249)</b>	<b>67,031</b>
Cash and cash equivalents at the beginning of the year	8	190,223	190,223	123,192
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>121,124</b>	<b>162,974</b>	<b>190,223</b>

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

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



# Rai Valley Area School

## Notes to the Financial Statements

### 1. Statement of Accounting Policies

For the year ended 31 December 2018

#### 1.1. Reporting Entity

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

#### 1.2. Basis of Preparation

##### *Reporting Period*

The financial reports have been prepared for the period 1 January 2018 to 31 December 2018 and in accordance with the requirements of the Public Finance Act 1989.

##### *Basis of Preparation*

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

##### *Financial Reporting Standards Applied*

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

##### *PBE Accounting Standards Reduced Disclosure Regime*

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

##### *Measurement Base*

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

##### *Presentation Currency*

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

##### *Specific Accounting Policies*

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

##### *Critical Accounting Estimates And Assumptions*

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

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

##### *Useful lives of property, plant and equipment*

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

##### *Critical Judgements in applying accounting policies*

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

##### *Classification of leases*

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

#### *Recognition of grants*

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

### **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**

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

### **1.9. Inventories**

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



### 1.10. Investments

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

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

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

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

### 1.11. Property, Plant and Equipment

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

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

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

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

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

### Leased Assets

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

### 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 – Crown	50 years
Furniture and equipment	5–15 years
Information and communication technology	3–5 years
Motor vehicles	8 years
Textbooks	3 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

### 1.12. Intangible Assets

#### *Software costs*

Computer software acquired by the School is capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software licences with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. Its fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

### 1.13. 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.

### 1.14. 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.

### 1.15. 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, annual leave earned to but not yet taken at balance date.

#### *Long-term employee entitlements*

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

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

### 1.16. Revenue Received in Advance

Revenue received in advance relates to fees received from students 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.

The School holds sufficient funds to enable the refund of unearned fees in relation to international students, should the School be unable to provide the services to which they relate.



#### **1.17. Funds Held in Trust**

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

#### **1.18. Provision for Cyclical Maintenance**

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

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

#### **1.19. Financial Assets and Liabilities**

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

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

The School's financial liabilities comprise accounts payable, 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.

#### **1.20. 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.

#### **1.21. Budget Figures**

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

#### **1.22. 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

	2018	2018 Budget (Unaudited)	2017
	Actual \$	\$	Actual \$
Operational grants	382,534	352,004	342,638
Teachers' salaries grants	1,018,056	1,018,055	906,585
Use of Land and Buildings grants	285,244	285,244	256,402
Resource teachers learning and behaviour grants	-	-	875
Other MoE Grants	56,967	31,267	-
Other government grants	13,079	13,000	58,787
	<u>1,755,880</u>	<u>1,699,570</u>	<u>1,565,287</u>

## 3. Locally Raised Funds

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

	2018	2018 Budget (Unaudited)	2017
	Actual \$	\$	Actual \$
<b>Revenue</b>			
Donations	10,755	1,100	12,385
Fundraising	756	-	988
Other revenue	35,728	29,750	42,541
Trading	872	1,000	3,259
Activities	5,187	2,400	5,807
	<u>53,298</u>	<u>34,250</u>	<u>64,980</u>
<b>Expenses</b>			
Activities	6,364	6,600	4,315
Trading	623	1,000	3,667
Fundraising (costs of raising funds)	-	-	2,328
	<u>6,987</u>	<u>7,600</u>	<u>10,310</u>
<i>Surplus for the year Locally raised funds</i>	<u>46,311</u>	<u>26,650</u>	<u>54,670</u>

## 4. Learning Resources

	2018	2018 Budget (Unaudited)	2017
	Actual \$	\$	Actual \$
Curricular	45,891	76,904	48,123
Equipment repairs	-	400	6,927
Information and communication technology	7,864	11,200	3,608
Extra-curricular activities	-	-	5,550
Library resources	2,064	4,700	1,381
Employee benefits - salaries	1,068,771	1,084,252	934,676
Staff development	12,767	19,200	8,031
	<u>1,137,357</u>	<u>1,196,656</u>	<u>1,008,296</u>



## 5. Administration

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	2,359	3,000	3,846
Board of Trustees Fees	3,855	6,000	4,730
Board of Trustees Expenses	8,064	31,000	8,501
Communication	2,663	3,800	3,301
Consumables	11,024	8,300	6,917
Legal Fees	-	-	(35)
Other	14,938	21,750	6,267
Employee Benefits - Salaries	41,922	42,416	44,527
Insurance	9,851	10,419	5,240
Service Providers, Contractors and Consultancy	10,355	5,950	4,270
	<u>105,031</u>	<u>132,635</u>	<u>87,564</u>

## 6. Property

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	10,971	4,400	6,290
Consultancy and Contract Services	3,641	4,200	-
Cyclical Maintenance Provision	-	-	38,304
Grounds	8,153	4,000	1,440
Heat, Light and Water	23,235	17,500	22,196
Repairs and Maintenance	85,561	52,950	32,262
Use of Land and Buildings	285,244	285,244	256,402
Security	4,494	2,000	3,834
Employee Benefits - Salaries	55,238	59,384	61,208
	<u>476,537</u>	<u>429,678</u>	<u>421,936</u>

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

## 7. Depreciation of Property, Plant and Equipment

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements	16,698	7,000	17,221
Furniture and Equipment	6,394	2,000	4,693
Information and Communication Technology	4,677	2,000	4,380
Motor Vehicles	3,132	2,000	4,074
Leased Assets	6,331	1,000	1,812
Library Resources	2,170	1,000	2,467
	<u>39,402</u>	<u>15,000</u>	<u>34,647</u>

## 8. Cash and Cash Equivalents

	2018	2018	2017
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Bank Current Account	118,267	162,974	187,368
Bank Call Account	2,857	-	2,855
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	121,124	162,974	190,223

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

Of the \$121,124 Cash and Cash Equivalents, \$3,921 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2019 on Crown owned school buildings under the School's Five Year Property Plan.

## 9. Accounts Receivable

	2018	2018	2017
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Interest Receivable	3,143	1,270	1,270
Teacher Salaries Grant Receivable	64,337	67,553	67,553
	67,480	68,823	68,823
Receivables from Exchange Transactions	3,143	1,270	1,270
Receivables from Non-Exchange Transactions	64,337	67,553	67,553
	67,480	68,823	68,823

## 10. Investments

The School's investment activities are classified as follows:

	2018	2018	2017
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	543,026	381,382	381,382

## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Building Improvements	421,298	4,503	-	-	(16,698)	409,103
Furniture and Equipment	25,044	13,601	-	-	(6,394)	32,251
Information and Communication	12,962	5,370	-	-	(4,677)	13,655
Motor Vehicles	19,041	-	-	-	(3,132)	15,909
Leased Assets	9,058	16,818	-	-	(6,331)	19,545
Library Resources	10,546	6,817	-	-	(2,170)	15,193
<b>Balance at 31 December 2018</b>	<b>497,949</b>	<b>47,109</b>	<b>-</b>	<b>-</b>	<b>(39,402)</b>	<b>505,656</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Building Improvements	699,725	(290,622)	409,103
Furniture and Equipment	240,216	(207,965)	32,251
Information and Communication	192,351	(178,696)	13,655
Motor Vehicles	47,478	(31,569)	15,909
Leased Assets	27,688	(8,143)	19,545
Library Resources	141,285	(126,092)	15,193
<b>Balance at 31 December 2018</b>	<b>1,348,743</b>	<b>(843,087)</b>	<b>505,656</b>

The net carrying value of equipment held under a finance lease is \$19,545 (2017: \$9,058)

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Building Improvements	424,781	13,738	-	-	(17,221)	421,298
Furniture and Equipment	28,103	5,551	(3,917)	-	(4,693)	25,044
Information and Communication	10,039	7,303	-	-	(4,380)	12,962
Motor Vehicles	23,115	-	-	-	(4,074)	19,041
Leased Assets	-	10,870	-	-	(1,812)	9,058
Library Resources	10,501	2,512	-	-	(2,467)	10,546
<b>Balance at 31 December 2017</b>	<b>496,539</b>	<b>39,974</b>	<b>(3,917)</b>	<b>-</b>	<b>(34,647)</b>	<b>497,949</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017	\$	\$	\$
Building Improvements	695,225	(273,927)	421,298
Furniture and Equipment	226,618	(201,574)	25,044
Information and Communication	186,981	(174,019)	12,962
Motor Vehicles	47,478	(28,437)	19,041
Leased Assets	10,870	(1,812)	9,058
Library Resources	134,467	(123,921)	10,546
<b>Balance at 31 December 2017</b>	<b>1,301,639</b>	<b>(803,690)</b>	<b>497,949</b>

## 12. Accounts Payable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating creditors	16,134	13,788	13,788
Accruals	22,730	3,100	3,100
Employee Entitlements - salaries	64,337	68,011	68,011
Employee Entitlements - leave accrual	-	1,679	1,679
	<u>103,201</u>	<u>86,578</u>	<u>86,578</u>
Payables for Exchange Transactions	103,201	86,578	86,578
	<u>103,201</u>	<u>86,578</u>	<u>86,578</u>

The carrying value of payables approximates their fair value.

## 13. Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	58,808	58,808	65,552
Increase/ (decrease) to the Provision During the Year	-	-	20,980
Use of the Provision During the Year	-	-	(27,724)
Provision at the End of the Year	<u>58,808</u>	<u>58,808</u>	<u>58,808</u>
Cyclical Maintenance - Current	4,500	4,500	4,500
Cyclical Maintenance - Term	54,308	54,308	54,308
	<u>58,808</u>	<u>58,808</u>	<u>58,808</u>

## 14. Painting Contract Liability

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Liability	16,285	23,792	23,792
Non Current Liability	48,855	52,036	52,036
	<u>65,140</u>	<u>75,828</u>	<u>75,828</u>

In 2010 the Board signed an agreement with Scheduled Maintenance Services Ltd (the contractor) for an agreed programme of work covering an eight year period. The programme provides for an interior and exterior repaint of the Ministry owned buildings in 2012, with regular maintenance in subsequent years. The agreement has an annual commitment of \$16,285. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

In 2016 the Board signed a further agreement with Programmed Maintenance Services Ltd (the contractor) for an agreed programme of work covering a seven year period. The programme provides for an exterior repaint of the School houses in 2017. The agreement has an annual commitment of \$7,507. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.



## 15. Finance Lease Liability

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	10,109	3,600	3,600
Later than One Year and no Later than Five Years	13,221	8,400	8,400
Later than Five Years	-	-	-
	<u>23,330</u>	<u>12,000</u>	<u>12,000</u>

## 16. Funds Held in Trust

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	4,779	-	-
	<u>4,779</u>	<u>-</u>	<u>-</u>

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expenditure of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

## 17. 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:

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
MOE swimming pool	In Progress	3,921	-	-	-	3,921
Hard surface repairs	Completed	(10,658)	10,658	-	-	-
Tech block upgrade	In Progress	(14,315)	85,149	86,612	-	(15,778)
Totals		<u>(21,052)</u>	<u>95,807</u>	<u>86,612</u>	<u>-</u>	<u>(11,857)</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education  
Funds Due from the Ministry of Education

3,921
<u>15,778</u>
<u>(11,857)</u>

	2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Roof replacement & repairs	Closed	(1,922)	8,281	6,358	-	-
MOE swimming pool	In Progress	7,776	-	3,855	-	3,921
Hard surface repairs	In Progress	(11,978)	1,320	-	-	(10,658)
Tech block upgrade	In Progress	-	158,998	173,313	-	(14,315)
Totals		<u>(6,124)</u>	<u>168,599</u>	<u>183,526</u>	<u>-</u>	<u>(21,052)</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, Deputy and Assistant Principals.

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	3,855	4,730
Full-time equivalent members	0.30	0.30
<i>Leadership Team</i>		
Remuneration	376,666	385,086
Full-time equivalent members	4.00	3.70
Total key management personnel remuneration	380,521	389,816
Total full-time equivalent personnel	4.30	4.00

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

### Principal

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

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments - Principal 1	60 - 70	120-130
Salary and Other Payments - Principal 2	50 - 60	0 - 0
Benefits and Other Emoluments	0 - 0	0 - 0
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	2018 FTE Number	2017 FTE Number
100 -110	-	-
110 -120	-	-
	-	-

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:

	2018 Actual	2017 Actual
Total	\$ -	\$ -
Number of People	-	-

## 21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2018 (Contingent liabilities and assets at 31 December 2017: nil).

### Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed.

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

## 22. Commitments

### (a) Capital Commitments

As at 31 December 2018 the Board has not entered into any contract agreements for capital works.

(Capital commitments at 31 December 2017: nil)

### (b) Operating Commitments

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

(a) operating lease of a EFTPOS machine;

	2018 Actual \$	2017 Actual \$
No later than One Year	-	-
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	<u>-</u>	<u>-</u>

## 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:

### Loans and Receivables

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	121,124	162,974	190,223
Receivables	67,480	68,823	68,823
Investments - Term Deposits	543,026	381,382	381,382
Total Loans and Receivables	<u>731,630</u>	<u>613,179</u>	<u>640,428</u>

### Financial liabilities measured at amortised cost

Payables	103,201	86,578	86,578
Finance Leases	21,014	10,676	10,676
Total Financial Liabilities Measured at Amortised Cost	<u>189,355</u>	<u>173,082</u>	<u>173,082</u>

## 25. Events After Balance Date

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

## 26. New Service Provider

Rai Valley Area School changed financial service provider in 2018 and, due to this change, some prior year figures may not be directly comparable.

**INDEPENDENT AUDIT REPORT TO THE READERS OF  
RAI VALLEY AREA SCHOOL  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018**

The Auditor-General is the auditor of Rai Valley Area School (the School). The Auditor-General has appointed me, Warren Johnstone, 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 20 that comprise the statement of financial position as at 31 December 2018, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - financial position as at 31 December 2018; and
  - financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practices in New Zealand and have been prepared in accordance with Public Benefit Entity Standards with disclosure concessions.

Our audit was completed on 24 May 2019. This is the date at which our opinion is expressed.

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

### **Basis of Opinion**

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

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

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

### **Responsibilities of the Board of Trustees**

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



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

The Board of Trustees' responsibilities arise from the Education Act 1989.

#### **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

#### Other information

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

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

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

#### Independence

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

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



Warren Johnstone  
BDO Christchurch

On behalf of the Auditor-General  
Christchurch, New Zealand



# Analysis of Variance Reporting



<b>School Name:</b>	Rai Valley Area School	<b>School Number:</b> 291
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<b>Strategic Aim:</b>	All student leave school with a minimum NCEA Level 2 or equivalent and raising NCEA achievement at Level 3.	
<b>Annual Aim:</b>	Raising the level of students leaving school having achieved NCEA Level2/Level 3 or above( Retention and engagement)	
<b>Target:</b>	To increase the NCEA Achievement at Level 3 and or UE to 50% over 2 Years	
<b>Baseline Data:</b>	2017 Overall 100% of students left with Level 2 100% (5/5) students in Year 13 gained Level 3 66% (3/5) student in Year 13 gained UE. (Two students were not aiming for this qualification)	
<b>Results:</b>	2018 Still waiting for the final NZQA results.  Over all 83.3% (5/6) of students gained Level 2 100% (3/3) gained NCEA level 3 66% (2/3) gained UE. (One of these students was not aiming for this qualification)	



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>
Enhanced school based vocational pathways- Trades /Gateway	5/6 Year 12 student gained Level 2 NCEA.	Individual Plan for each student. One student left midyear and went into employment without completing his level 2 qualification.	Continued support for individual pathways for each student ie; Vocational and Academic or a combination of both.
Differentiation of the Curriculum	We offer academic courses and pathway courses eg: growing coaches/technology etc.	Teachers work hard to adapt and adopt new programmes	Continue with individualised programmes. Explore using NETNZ as a way of meeting individual needs
Targeted mentor/Career/guidance.	Mentoring Programme set up. Careers Road Show		Continue
Students for a day NMIT and other opportunities	Students attended NMIT to help with Career Choices Visited Canterbury University to investigate career options.		Continue
<b>Planning for next year:</b>  Continue to focus on the individuation of programmes for senior students. The use of School Net to widen the curriculum opportunities for senior courses. To continue to work closed with the COL and TOSI schools to enhance curriculum and moderation practices.			

# Analysis of Variance Reporting



<b>School Name:</b>	Rai Valley Area School	<b>School Number:</b>	291
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<b>Strategic Aim:</b>	Students at RVAS are able to access the New Zealand Curriculum and will look for strategies to enhance opportunities.
<b>Annual Aim:</b>	Raising the achievement in Writing for Maori and Boys from Year's 1-10.
<b>Target:</b>	<p>85% of Boys in years 1-8 at or above the school standard for Writing</p> <p>85% of Maori Student in years 1-8 at or above the school standard for Writing in Year's 1-8</p> <p>80% of Boys in Year's 9-10 at or above the expected curriculum Level</p> <p>80% of Maori In Year's 9-10 are at or above the expected curriculum level</p>
<b>Baseline Data:</b>	<p>In Year's 1-8 for Boys 59%(20/34) are achieving at or above the school standard in Writing.</p> <p>In Year's 1-8, of Maori Students 73% (8/11%) are achieving at or about the school standard in Writing.</p> <p>In Year's 9 &amp; 10, 50% (2/4) of boys are achieving at or above School Standard in Writing</p> <p>In Year's 9 &amp; 10, 66.6 %(2/3) of Maori are at or above School Standard achieving in Writing</p>



## Results

In Year 1-8 68% (49/72) of students are achieving at or above School Standard in Writing  
 In Year 1-8 59% (20/34) of Boys are achieving at or above School Standard in Writing  
 In Year 1-8 73% (8/11) of Maori students are achieving at or above School Standard in Writing

In Year 9-10 79% (11/14) of students are achieving at or above School Standard in Writing  
 In Year 9-10 50% (2/4) of Boys are achieving at or above School Standard in Writing  
 In Year 9-10 66.6% (3/4) of Maori are achieving at or above School Standard in Writing

Year 1 (All) 5/8 at or above the School Standard in Writing.  
 Year 1 Boys 1/2 at or above the School Standard in Writing.  
 Year 1 Maori 1/2 at or above the School Standard in Writing.

Year 2 (All) 4/6 at or above the School Standard in Writing.  
 Year 2 Boys 4/6 at or above the School Standard in Writing.  
 Year 2 Maori 0/0 at or above the School Standard in Writing.

Year 3 (All) 8/13 at or above the School Standard in Writing.  
 Year 3 Boys 3/6 at or above the School Standard in Writing.  
 Year 3 Maori 2/2 at or above the School Standard in Writing.

Year 4 (All) 6/9 at or above the School Standard in Writing.  
 Year 4 Boys 1/3 at or above the School Standard in Writing.  
 Year 4 Maori 2/2 at or above the School Standard in Writing.

Year 5 (All) 6/8 at or above the School Standard in Writing.  
 Year 5 Boys 2/4 at or above the School Standard in Writing.  
 Year 5 Maori 0/0 at or above the School Standard in Writing.

Year 6 (All) 8/9 at or above the School Standard in Writing.  
 Year 6 Boys 3/3 at or above the School Standard in Writing.  
 Year 6 Maori 2/2 at or above the School Standard in Writing.

Year 7 (All) 5/8 at or above the School Standard in Writing.  
 Year 7 Boys 2/5 at or above the School Standard in Writing.  
 Year 7 Maori 1/1 at or above the School Standard in Writing.

Year 8 (All)	7/11 at or above the School Standard in Writing.
Year 8 Boys	4/5 at or above the School Standard in Writing.
Year 8 Maori	1/2 at or above the School Standard in Writing.
Year 9-10(All)	11/14 of students are achieving at or above School Standard in Writing
Year 9-10 Boys	2/4 of Boys are achieving at or above School Standard in Writing
Year 9-10 Maori	3/4 of Maori are achieving at or above School Standard in Writing

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>
Ongoing Moderation with in the School.	AsTTle Moderation with in the school.	Continued involvement with COL staff and the same level of teaching. Shared PLD across the Pelorus Cluster	AsTTle PLD for teachers to ensure consistency.
Ongoing Collaboration with in School with a particular focus on Year 8 to 9	Beginning of the year meetings with teachers of various levels.	Regular syndicate meetings to ensure that all staff are aware of student strengths and weaknesses.	Continue to build these relationships.
Flexible Groupings based on needs.	Looking and using Research. Use of RLTB's to present at staff meetings. Use of MoE phycologist to share expertise.	Analysis of assessment Results. The use of student voice	Continue
Targeted literacy practices for Year's 9 &10	More focus on assessment and identifying where students gaps where	Target students have made good progress	Targeted Literacy support by additional
Effective Literacy Practices	Focused Staff professional Learning sessions held regularly throughout the year.	Coaching of syndicate Leader to build capacity.	Continue. Also target external PLD on Boys and Literacy.
Common Assessment practices used	Testing throughout the year.	Thoughtful placing of testing and a variety of tests	Continue Teacher PLD on e-asTTle

**Planning for next year:**

To continue to embed Teaching Practices in Writing across the school with a particular focus for Year 3 and 4 boys.



# Analysis of Variance Reporting



<b>School Name:</b>	Rai Valley Area School	<b>School Number:</b>	291
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<b>Strategic Aim:</b>	Students at RVAS are able to access the New Zealand Curriculum and will look for strategies to enhance opportunities.
<b>Annual Aim:</b>	Acceleration of Reading for students after 40 weeks of school
<b>Target:</b>	At the end of one year at school 60% of students were at or above the National Standard in Reading(8 students)after 40 weeks at school. It is expected that all students(100%) will make accelerated progress.
<b>Baseline Data:</b>	At the end of one year at school 50% of students were at or above the School standard in Reading (4 students) after 40 weeks at school. All students made accelerated progress.

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>
Engagement with families and Whanau.	<p>Parent teacher interviews. Teachers available after school to talk with parents. Talking with pre-school on Site. RTLB/ parent meetings .</p> <p>Principal build relationship with Whanau by showing parents around school.</p> <p>Information booklet for whanau of new entrants.</p>	<p>Teacher/whanau relationships well established.</p> <p>Use of school Facebook to share information and to keep parents informed.</p>	<p>New Head of syndicate appointed during 2018.</p> <p>More consistent monitoring of student progress</p>
Reading Together Programme	<p>Programme ran at the beginning of the year.</p>	<p>Due to changes of staff it did not run again in term 4</p>	<p>Programme re-established with school funding Currently 5 families(7 children involved)</p>
Network collaboration with other area school.	<p>All teachers met at Murchison Area School</p>	<p>Teachers meet other teachers who can teach at the same level as we can be quite isolated in an Area School</p>	<p>Continue the building of collaboration across the Kahui Ako</p>
Collaboration with in the syndicate and the identification of target children.	<p>Teacher only day with the Pelorus cluster</p> <p>At syndicate meetings targeted children identified and all teacher share discussion on possible next steps. Use of RTLB for some interventions</p>	<p>Sharing of practice with other new entrant teachers within the area.</p> <p>Increased involvement of outside agencies eg CAMHS(Child and Adolescent Mental Health Services)</p>	<p>Continue to strengthen within cluster relationships. Shared Teacher only Day end of term 1</p> <p>Continue to build relationships with RTLB and other agencies to support children with specific needs.</p>

Visit by Early Childhood students and teachers.	Two visits by Early Childhood (Havelock) Regular visits by four year old's	Four Year old's become familiar with the school and their teacher and surroundings	Continue liaising with Early Childhood in Havelock. Children attending Rai Valley play group are able as 4 year old to join the new entrants for short periods of time before their pre-school visits.
Planning for next year:			
Continue to foster good relationships with parents. The use of Teacher aides to provide additional support for learners. Continue to work with 2 ECE sites (Havelock and Rai Valley) to ensure students transition well. Teacher inquiry and Professional development focussed on in-cooperating Play Based Learning to the Programme.			




# Analysis of Variance Reporting



<b>School Name:</b>	Rai Valley Area School	<b>School Number:</b> 291
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Strategic Aim:	Students at RVAS are able to access the New Zealand Curriculum and will look for strategies to enhance opportunities.													
Annual Aim:	Raising the achievement in Mathematics for students Year's 4-8													
Target:	80% of Students in Year's 4-8 ( 36/45) are achieving at or above the School standard for mathematics													
Baseline Data:	In Year's 4-8 73% (33/45) of students are achieving at or above School Standard in Mathematics In Year's 4-8 for 65% (13/20) of Boys are achieving at or above the school standard In Year's 4-8 86% (6/7) of Maori Students are achieving at or about the school standard.													
Results	In Year 73% (33/45) of students are achieving at or above School Standard in Mathematics <table><tr><td>Year 4 (All)</td><td>5/9 at or above the School Standard</td></tr><tr><td>Year 4 Boys</td><td>0/3 at or above the School Standard</td></tr><tr><td>Year 4 (Maori)</td><td>2/2 at or above the School Standard</td></tr><tr><td>Year 5 (All)</td><td>6/8 at or above the School Standard</td></tr><tr><td>Year 5 Boys</td><td>3/4 at or above the School Standard</td></tr><tr><td>Year 5 (Maori)</td><td>0/0 at or above the School Standard</td></tr></table>		Year 4 (All)	5/9 at or above the School Standard	Year 4 Boys	0/3 at or above the School Standard	Year 4 (Maori)	2/2 at or above the School Standard	Year 5 (All)	6/8 at or above the School Standard	Year 5 Boys	3/4 at or above the School Standard	Year 5 (Maori)	0/0 at or above the School Standard
Year 4 (All)	5/9 at or above the School Standard													
Year 4 Boys	0/3 at or above the School Standard													
Year 4 (Maori)	2/2 at or above the School Standard													
Year 5 (All)	6/8 at or above the School Standard													
Year 5 Boys	3/4 at or above the School Standard													
Year 5 (Maori)	0/0 at or above the School Standard													



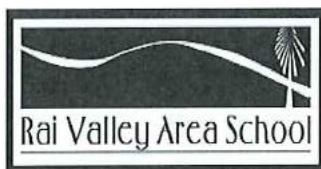
	Year 6 (All)	8/9 at or above the School Standard
	Year 6 Boys	3/3 at or above the School Standard
	Year 6 (Maori)	2/2 at or above the School Standard
	Year 7 (All)	5/8 at or above the School Standard
	Year 7 Boys	3/5 at or above the School Standard
	Year 7 (Maori)	0/1 at or above the School Standard
	Year 8 (All)	9/11 at or above the School Standard
	Year 8 Boys	4/5 at or above the School Standard
	Year 8 (Maori)	2/2 at or above the School Standard

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>Targeted PLD opportunities for staff from the University of Canterbury</p>	<p>We established an inquiry team with guidance from the Canterbury University. This involved research and readings to inform teacher practice as well as the collection and use of student voice. In school COL positions had mathematics as a focus. Lead teacher attended Col PLD days meet with other teachers within the COL</p>	<p>Syndicate approach help to develop a forum for dialogue. During 2018 there was a change of leadership in primary syndicate.</p>	<p>We have been successful in gaining entry into the ALiM (Accelerated Learning in Mathematics project) This will involve working with other schools in the Marlborough Region.</p>
<p>Rich tasks/Real life contexts</p>	<p>With PLD this has enable some teachers to trail new methods. Still some resistance to change</p>	<p>Supporting and Scaffolding help for teachers This was extended into classrooms</p>	<p>ALiM is being owned and lead by primary staff. This year there is an higher level of engagement by all staff anticipated.</p>
<p>Student progress tracked regularly through formal meetings.</p>	<p>All students tested for multiplicative thinking at the beginning of the project and then at 6 month intervals</p>	<p>More focusses PLD to support teachers</p>	<p>The ALiM (Accelerated Learning in Mathematics project)</p>
<p>Student voice gathered</p>	<p>This is the a continuation of 2017. More in depth analysis of student voice.</p>		<p>Continuing to monitor and evaluate to strengthen the programme. Student voice formally included in Teacher Appraisal</p>



### Planning for next year:

To Apply for Alim funding to continue the focus on pedagogy in Mathematics . A count together for year's 1-3 programme to engage children and their whanau in shared Learning. Continue the sharing of experiences with Year 9&10 Teachers.  
The use of the Learning HUB across all 3-8 classes to provide children with target Learning.  
The use of a Teacher to work regularly(3Xweekly) with targeted children who need acceleration.



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### **2018 Kiwi Sport Funding Report**

Kiwi Sport is a Government Funding initiative to support student's participation in organised sport.

Rai Valley Area School received \$1828.12 in 2018 (Excluding GST).

The funding was spent on employing a Sport Fit Co-ordinator.

The number of students that participated in organised sport was 100 students.