

# RANZAU SCHOOL

## ANNUAL REPORT

**FOR THE YEAR ENDED 31 DECEMBER 2019**



Ministry Number:	3214
Principal:	David Sampson
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Accountant / Service Provider:	Accounting For Schools Limited

# RANZAU SCHOOL

Annual Report - For the year ended 31 December 2019

## Index

<b>Page</b>	<b>Statement</b>
	<b>Financial Statements</b>
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 11	Statement of Accounting Policies
12 - 21	Notes to the Financial Statements
	<b>Other Information</b>
22	Members of the Board of Trustees
23	Kiwisport
24	Analysis of Variance

# RANZAU SCHOOL

## Statement of Responsibility

For the year ended 31 December 2019

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 2019 fairly reflects the financial position and operations of the school.

The School's 2019 financial statements are authorised for issue by the Board.

Daniel Harris  
Full Name of Board Chairperson

[Signature]  
Signature of Board Chairperson

31.05.20  
Date:

Dave Sampson  
Full Name of Principal

[Signature]  
Signature of Principal

31.05.20  
Date:

# RANZAU SCHOOL

## Statement of Comprehensive Revenue and Expense For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Revenue</b>				
Government Grants	2	1,286,075	1,182,634	1,160,783
Locally Raised Funds	3	51,932	61,735	53,752
Interest income		5,429	1,750	3,492
		<u>1,343,436</u>	<u>1,246,119</u>	<u>1,218,027</u>
<b>Expenses</b>				
Locally Raised Funds	3	23,817	1,000	24,206
Learning Resources	4	929,232	903,522	845,467
Administration	5	50,361	56,810	48,988
Finance		747	-	128
Property	6	250,152	286,988	223,123
Depreciation	7	44,855	-	41,606
Loss on Disposal of Property, Plant and Equipment		-	-	1,437
		<u>1,299,164</u>	<u>1,248,320</u>	<u>1,184,954</u>
<b>Net Surplus / (Deficit) for the year</b>		44,272	(2,201)	33,073
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>44,272</u>	<u>(2,201)</u>	<u>33,073</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.

# RANZAU SCHOOL

## Statement of Changes in Net Assets/Equity For the year ended 31 December 2019

Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Balance at 1 January</b>	477,237	477,238	438,789
Total comprehensive revenue and expense for the year	44,272	(2,201)	33,073
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	-	-	5,375
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9	-	-	-
<b>Equity at 31 December</b>	<b>521,509</b>	<b>475,037</b>	<b>477,237</b>
Retained Earnings	521,509	475,037	477,237
Reserves	-	-	-
<b>Equity at 31 December</b>	<b>521,509</b>	<b>475,037</b>	<b>477,237</b>

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.



# RANZAU SCHOOL

## Statement of Financial Position

As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	502,935	332,777	321,891
Accounts Receivable	9	73,666	55,000	42,460
GST Receivable		16,238	10,000	10,922
Prepayments		4,167	500	272
Inventories	10	450	500	450
Funds held for Capital Works Projects	17	-	-	40,226
		<b>597,456</b>	<b>398,777</b>	<b>416,222</b>
<b>Current Liabilities</b>				
Accounts Payable	12	67,128	61,000	58,258
Revenue Received in Advance	13	343	500	10,319
Provision for Cyclical Maintenance	14	5,765	3,034	3,034
Painting Contract Liability - Current Portion	15	9,828	9,828	9,828
Finance Lease Liability - Current Portion	16	14,688	15,000	13,792
Funds held for Capital Works Projects	17	177,576	-	-
		<b>275,328</b>	<b>89,362</b>	<b>95,231</b>
<b>Working Capital Surplus/(Deficit)</b>		<b>322,128</b>	<b>309,415</b>	<b>320,990</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	290,761	235,000	231,709
		<b>290,761</b>	<b>235,000</b>	<b>231,709</b>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	42,871	22,030	17,030
Painting Contract Liability	15	17,348	17,348	24,143
Finance Lease Liability	16	31,161	30,000	34,288
		<b>91,380</b>	<b>69,378</b>	<b>75,461</b>
<b>Net Assets</b>		<b>521,509</b>	<b>475,037</b>	<b>477,237</b>
<b>Equity</b>		<b>521,509</b>	<b>475,037</b>	<b>477,237</b>

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



# RANZAU SCHOOL

## Statement of Cash Flows

For the year ended 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		274,376	272,634	276,270
Locally Raised Funds		41,956	51,916	66,591
Goods and Services Tax (net)		(5,316)	922	(9,834)
Payments to Employees		(68,729)	(119,065)	(85,642)
Payments to Suppliers		(156,147)	(224,330)	(201,844)
Cyclical Maintenance Payments in the year		-	-	(340)
Interest Paid		(747)	-	-
Interest Received		5,424	1,750	3,441
Net cash from Operating Activities		90,817	(16,173)	48,642
<b>Cash flows from Investing Activities</b>				
Purchase of PPE (and Intangibles)		(90,210)	(3,291)	(12,507)
Net cash from Investing Activities		(90,209)	(3,291)	(12,507)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	5,375
Finance Lease Payments		(15,929)	(3,080)	(11,277)
Painting contract payments		(6,795)	(6,795)	(9,828)
Funds Held for Capital Works Projects		222,543	40,226	(40,226)
Net cash from Financing Activities		199,820	30,351	(55,956)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>200,427</b>	<b>10,886</b>	<b>(19,821)</b>
Cash and cash equivalents at the beginning of the year	8	321,892	321,891	341,712
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>522,319</b>	<b>332,777</b>	<b>321,891</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 excluded.

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



# RANZAU SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2019

### 1. Statement of Accounting Policies

#### a) Reporting Entity

Ranzau 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.

#### b) Basis of Preparation

##### **Reporting Period**

The financial reports have been prepared for the period 1 January 2019 to 31 December 2019 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".

##### **Standard early adopted**

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 25.

##### **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.





# RANZAU SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2019

### 1. Statement of Accounting Policies

#### *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.

### **c) Revenue Recognition**

#### **Government Grants**

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

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

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

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

#### **Other Grants**

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

#### **Donations, Gifts and Bequests**

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

#### **Interest Revenue**

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



# RANZAU SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2019

### 1. Statement of Accounting Policies

#### d) Use of Land and Buildings Expense

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

#### e) Operating Lease Payments

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

#### f) Finance Lease Payments

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

#### g) Cash and Cash Equivalents

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

#### h) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

#### i) 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.

#### j) Investments

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

#### k) 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 \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.



# RANZAU SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2019

### 1. Statement of Accounting Policies

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

#### **Depreciation**

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	50 years
Furniture and equipment	5 - 15 years
Information and communication technology	3 - 5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	3 - 5 years
Library resources	12.5% Diminishing value

#### **I) Intangible Assets**

##### *Software costs*

Computer software acquired by the School are 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. It's 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.



# RANZAU SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2019

### 1. Statement of Accounting Policies

#### m) 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.

#### n) 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.

#### o) Employee Entitlements

##### *Short-term employee entitlements*

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

#### p) 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.

#### q) Provision for Cyclical Maintenance

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

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



# RANZAU SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2019

### 1. Statement of Accounting Policies

#### r) Financial Assets and Liabilities

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

Investments that are shares are categorised as "fair value through profit or loss" for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable, borrowings 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.

#### s) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

#### t) Budget Figures

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

#### u) Services received in-kind

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



# RANZAU SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2019

### 2. Government Grants

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	252,004	265,834	263,359
Teachers' Salaries Grants	852,799	750,000	725,482
Use of Land and Buildings Grants	158,900	160,000	157,131
Other MoE Grants	22,372	6,800	14,811
	1,286,075	1,182,634	1,160,783

### 3. Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Revenue</b>			
Donations	25,070	4,875	21,170
Activities	22,900	51,860	27,673
Trading	3,962	-	4,909
Fundraising	-	5,000	-
	51,932	61,735	53,752
<b>Expenses</b>			
Activities	19,748	1,000	21,158
Trading	4,069	-	3,048
	23,817	1,000	24,206
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	28,115	60,735	29,547

### 4. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	20,426	29,556	20,352
Information and Communication Technology	4,162	11,417	5,580
Library Resources	4,644	6,705	1,738
Employee Benefits - Salaries	888,871	836,844	801,602
Staff Development	11,129	19,000	16,194
	929,232	903,522	845,467

# RANZAU SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2019

### 5. Administration

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,326	3,350	3,350
Board of Trustees Fees	3,535	3,760	3,760
Board of Trustees Expenses	7,333	4,030	1,469
Communication	3,050	3,800	2,831
Consumables	1,353	7,523	5,208
Other	7,516	12,535	9,531
Employee Benefits - Salaries	22,248	21,812	22,966
	<u>50,361</u>	<u>56,810</u>	<u>49,115</u>

### 6. Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	2,077	2,500	1,764
Consultancy and Contract Services	22,167	20,760	21,282
Cyclical Maintenance Provision	28,572	5,000	14,261
Grounds	10,205	6,750	10,050
Heat, Light and Water	13,698	10,712	13,916
Repairs and Maintenance	14,533	81,266	4,720
Use of Land and Buildings	158,900	160,000	157,131
	<u>250,152</u>	<u>286,988</u>	<u>223,123</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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements - Crown	10,882	-	10,321
Furniture and Equipment	11,605	-	11,604
Information and Communication Technology	6,182	-	5,476
Leased Assets	15,003	-	11,825
Library Resources	1,183	-	2,380
	<u>44,855</u>	<u>-</u>	<u>41,606</u>



# RANZAU SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2019

### 8. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Bank Current Account	416,865	325,777	314,858
Bank Call Account	7,091	7,000	7,033
Short-term Bank Deposits	78,979	-	-
Cash and cash equivalents for Cash Flow Statement	<u>502,935</u>	<u>332,777</u>	<u>321,891</u>

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

Of the \$502,935 Cash and Cash Equivalents, \$177,795 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2020 on Crown owned school buildings under the School's Five Year Property Plan.

### 9. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	-	-	3,573
Interest Receivable	5	-	-
Banking Staffing Underuse	14,643	-	-
Teacher Salaries Grant Receivable	59,018	55,000	38,887
	<u>73,666</u>	<u>55,000</u>	<u>42,460</u>
Receivables from Exchange Transactions	73,666	55,000	42,460
	<u>73,666</u>	<u>55,000</u>	<u>42,460</u>

### 10. Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Stationery	100	500	100
School Uniforms	350	-	350
	<u>450</u>	<u>500</u>	<u>450</u>





# RANZAU SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2019

### 11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2019</b>						
Building Improvements	110,965	84,312	-	-	(10,882)	184,395
Furniture and Equipment	52,819	3,017	-	-	(11,605)	44,231
Information and Communication Technology	11,673	2,880	-	-	(6,182)	8,371
Leased Assets	46,793	13,697	-	-	(15,003)	45,487
Library Resources	9,460	-	-	-	(1,183)	8,277
<b>Balance at 31 December 2019</b>	<b>231,709</b>	<b>103,906</b>	<b>-</b>	<b>-</b>	<b>(44,855)</b>	<b>290,761</b>

The net carrying value of equipment held under a finance lease is \$45,487 (2018: \$46,793).

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
<b>2019</b>			
Building Improvements	346,194	(161,799)	184,395
Furniture and Equipment	233,062	(188,831)	44,231
Information and Communication Technology	104,911	(96,540)	8,371
Leased Assets	79,781	(34,294)	45,487
Library Resources	60,209	(51,932)	8,277
<b>Balance at 31 December 2019</b>	<b>824,157</b>	<b>(533,396)</b>	<b>290,761</b>

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2018</b>						
Building Improvements	96,172	25,114	-	-	(10,321)	110,965
Furniture and Equipment	38,814	25,609	-	-	(11,604)	52,819
Information and Communication Technology	12,968	4,181	-	-	(5,476)	11,673
Leased Assets	15,813	50,014	(7,209)	-	(11,825)	46,793
Library Resources	9,440	2,400	-	-	(2,380)	9,460
<b>Balance at 31 December 2018</b>	<b>173,207</b>	<b>107,318</b>	<b>(7,209)</b>	<b>-</b>	<b>(41,606)</b>	<b>231,709</b>

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
<b>2018</b>			
Building Improvements	261,883	(150,918)	110,965
Furniture and Equipment	230,044	(177,225)	52,819
Information and Communication Technology	102,031	(90,358)	11,673
Leased Assets	66,084	(19,290)	46,793
Library Resources	60,209	(50,750)	9,460
<b>Balance at 31 December 2018</b>	<b>720,250</b>	<b>(488,542)</b>	<b>231,709</b>



# RANZAU SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2019

### 12. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	4,710	2,500	2,040
Accruals	3,400	3,500	3,350
Employee Entitlements - Salaries	59,018	55,000	52,868
	<u>67,128</u>	<u>61,000</u>	<u>58,258</u>
Payables for Exchange Transactions	67,128	61,000	58,258
	<u>67,128</u>	<u>61,000</u>	<u>58,258</u>

The carrying value of payables approximates their fair value.

### 13. Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Other	343	500	10,319
	<u>343</u>	<u>500</u>	<u>10,319</u>

### 14. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	20,064	20,064	9,177
Increase/ (decrease) to the Provision During the Year	28,572	5,000	14,261
Use of the Provision During the Year	-	-	(3,374)
Provision at the End of the Year	<u>48,636</u>	<u>25,064</u>	<u>20,064</u>
Cyclical Maintenance - Current	5,765	3,034	3,034
Cyclical Maintenance - Term	42,871	22,030	17,030
	<u>48,636</u>	<u>25,064</u>	<u>20,064</u>



# RANZAU SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2019

### 15. Painting Contract Liability

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Liability	9,828	9,828	9,828
Non Current Liability	17,348	17,348	24,143
	<u>27,176</u>	<u>27,176</u>	<u>33,971</u>

In 2017 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 2017, with regular maintenance in subsequent years. The agreement has an annual commitment of \$9,828. 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.

### 16. Finance Lease Liability

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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	14,688	15,000	13,792
Later than One Year and no Later than Five Years	31,161	30,000	34,288
	<u>45,849</u>	<u>45,000</u>	<u>48,080</u>



# RANZAU SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2019

### 17. Funds Held for Capital Works Projects

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

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
ILE Carpet Upgrade	<i>in progress</i>	-	290,156	(112,361)	-	177,795
B Block Upgrade	<i>in progress</i>	-	71,248	(71,467)	-	(219)
Capital Works	<i>completed</i>	(40,226)	-	(14,779)	55,005	-
Totals		<u>(40,226)</u>	<u>361,404</u>	<u>(198,607)</u>	<u>55,005</u>	<u>177,576</u>

#### Represented by:

Funds Held on Behalf of the Ministry of Education

177,795

Funds Due from the Ministry of Education

219

177,576

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Capital Works	<i>in progress</i>	-	126,025	166,251	-	(40,226)
Totals		<u>-</u>	<u>126,025</u>	<u>166,251</u>	<u>-</u>	<u>(40,226)</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.

# RANZAU SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2019

### 19. Remuneration

#### *Key management personnel compensation*

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	3,535	3,760
Full-time equivalent members	0.12	0.12
<i>Leadership Team</i>		
Remuneration	130,582	124,222
Full-time equivalent members	1	1
Total key management personnel remuneration	134,117	127,982
Total full-time equivalent personnel	1.12	1.12

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:

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120 - 130	120 - 130
Benefits and Other Emoluments	3 - 4	-

#### *Other Employees*

The were no other employees with remuneration greater than \$100,000 (2018: nil).

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

### 20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2019 (Contingent liabilities and assets at 31 December 2018: 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. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist.



# RANZAU SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2019

### 21. Commitments

#### (a) Capital Commitments

As at 31 December 2019 the Board has entered into the following contract agreements for capital works:

(i) Upgrade of B Block

(ii) ILE Carpet Upgrade

(Capital commitments at 31 December 2018: AMS Classroom Upgrade & ILE Upgrade).

#### (b) Operating Commitments

As at 31 December 2019 the Board has not entered into any contracts.

(Operating commitments at 31 December 2018: \$Nil)

### 22. 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.

### 23. 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 (2018: Loans and receivables)

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	502,935	332,777	321,891
Receivables	73,666	55,000	42,460
Total Financial assets measured at amortised cost	<u>576,601</u>	<u>387,777</u>	<u>364,351</u>

#### Financial liabilities measured at amortised cost

Payables	67,128	61,000	58,258
Finance Leases	45,849	45,000	48,080
Painting Contract Liability	27,176	27,176	33,971
Total Financial Liabilities Measured at Amortised Cost	<u>140,153</u>	<u>133,176</u>	<u>140,309</u>

### 24. Events After Balance Date

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its' COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. Subsequently all schools and kura reopened on the 18th of May 2020.

At the date of issuing the financial statements, the school has been able to absorb the majority of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the periods the school is open for tuition, the school has switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined, but it is not expected to be significant to the school. The school will continue to receive funding from the Ministry of Education, even while closed.



# RANZAU SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2019

### **25. Adoption of PBE IFRS 9 Financial Instruments**

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

- Note 9 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.

Upon transition to PBE IFRS9 there were no material adjustments to these financial statements

## **RANZAU SCHOOL**

Members of the Board of Trustees

For the year ended 31 December 2019

<b>Name</b>	<b>Position</b>	<b>How position on Board gained</b>	<b>Occupation</b>	<b>Term expired/expires</b>
Daniel Haring	Chairperson	Re-Elected May 2019	Pre School Owner	June 2022
David Sampson	Principal		Principal	
Bryce Borlase	Parent Rep	Re-Elected	Forestry	May 2019
Ephraim Jacobsen	Parent Rep	Elected May 2019		June 2022
Lena Kernot	Parent Rep	Elected May 2019		June 2022
Louise McGillivray	Parent Rep	Re-Elected May 2019	Mother	June 2022
Lesley Quigley	Parent Rep	Re-Elected	Shop Assistant	May 2019
Declan O'Malley	Staff Rep	Re-Elected May 2019	Teacher	June 2022
Craig Vercoe	Parent Rep	Elected May 2019		June 2022



# **RANZAU SCHOOL**

## **Kiwisport Funding**

**For the year ended 31 December 2019**

Kiwisport is a Government funding initiative to support students participation in organised sport.

In 2019 the School received total Kiwisport funding of \$2,457 (2018: \$2,259). The funding was spent on sports equipment, and subsidising a swimming programme for the whole school at Richmond Aquatic Centre.

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF RANZAU SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

The Auditor-General is the auditor of Ranzau School (the School). The Auditor-General has appointed me, Philip Sinclair, using the staff and resources of Crowe, to carry out the audit of the financial statements of the School on his behalf.

#### Opinion

We have audited the financial statements of the School on pages 2 to 21, that comprise the Statement of Financial Position as at 31 December 2019, the Statement of Comprehensive Revenue and Expense, Statement of Changes in Net Assets/Equity and Cash Flow Statement 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 2019; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 31<sup>st</sup> May 2020. This is the date at which our opinion is expressed.

The basis for our opinion is explained below, and we draw your attention to the possible effects of COVID-19. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements and the statement of service performance, we comment on other information, and we explain our independence.

#### Emphasis of Matter – COVID-19

Without modifying our opinion we draw attention to the disclosures in note 24 on page 20 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic

#### 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 for the financial statements**

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

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

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

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

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

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

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

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

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

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

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

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

Our responsibilities arises from the Public Audit Act 2001.

### **Other information**

The Board of Trustees is responsible for the other information. The other information comprises the information included on pages 22 to 23, 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.



Philip Sinclair  
Crowe New Zealand Audit Partnership  
On behalf of the Auditor-General  
Nelson, New Zealand

# ranzauSCHOOL



## Annual Report 2019

*(Including Statement of Variance)*

This report outlines the extent to which Ranzau School met its goals in 2019.

- Annual targets results and analysis of variance
- Annual plan: outcome status

In 2019 the school identified one student achievement target related to the school's strategic plan. The target was in "Inquiring Learner" with a particular focus on raising Year 3 students who are 'below' to 'at' and those who are 'at' to 'above'. The outcome of this target is detailed below in the section, "Student Achievement Targets Analysis of Variance 2019". Our second target was for all staff to increase their knowledge and application of the use of the new digital technology curriculum that is being implemented in 2020

The Board received regular student achievement reports throughout the year, results generally indicating improved overall achievement at a level above national norms.

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2019, the school received total Kiwisport funding of \$2456.88 (excluding GST). The funding was spent on the whole school participating in specialized swimming lessons at the local aquatic centre. This included transport and subsidised lessons. The number of students that participated in organised sport was 156

There were no additional teachers working in 2019.

The annual accounts show a net surplus of \$111 447 for the year ended 31 December 2019. This surplus is mainly the result of increased funding due to 5YA projects.

There were property improvements in 2019 - modernization of ILE spaces. Stage One was successfully completed and Stage Two started. Planning was undertaken and community education has continued. The BOT and management team plan on developing this further and then implement the priorities as set out in the 5YA plan.

The Board continued its ongoing programme of self review throughout 2019. Reviews were carried out in the following areas: Health & Safety, Reading, The Arts, Charter, Finance, Targets.

The school was open for the required number of half days. All teachers are fully registered. All support staff have current police vet checks.

There were three new trustees elected onto the Board in 2019. Lena Kernot, Ephraim Jacobson and Craig Vercoe. Daniel Harring was elected chairperson










The school is in a good position looking forward.

## Student achievement targets analysis of variance for 2019

Vision Area	Inquiring Learner		Target Area	Learning to Learn
Target	<b>Year: All</b>	<b>Gender: All</b>	<b>Ethnicity: All</b>	
Specific Focus	<b>Year: 3</b>	<b>Gender: All</b>	<b>Ethnicity: All</b>	
Strategic Goal	<b>Goal 3: Students will become 'inquiring learners'</b>			
Target	For all staff to have collaboratively developed and implemented an 'Inquiring Learner' profile and 'Learning Process', so that students are equipped and empowered to learn in authentic contexts across the curriculum.			
Historical Position	At Ranzau students are doing well with our current systems. Our students are engaged in inquiry learning as the school endeavours to use real contexts to build engagement, skills and knowledge in this area. However, looking at previous reviews it is evident that some changes are needed as our school pedagogy has changed significantly since we first created our 'Inquiring Learners' area. As a staff we believe it would be beneficial to have a focused target based on this area.			
Focus Area	Outcome	Plan	Time / Responsible	Resources
Evaluation , inquiry and knowledge building for improvement and innovation	Collective capacity to do and use evaluation, inquiry and knowledge building sustains improvement and innovation	<p>Opportunities for professional learning, mentoring and coaching develop the knowledge, skills and confidence required for evaluation and inquiry.</p> <p>Relevant internal and/or external expertise is carefully selected and used to build capacity in evaluation and inquiry.</p> <p>Engaging in evidence-based decision making increases teacher efficacy and agency.</p>	<p>Ongoing Target team, All Staff Longworth Education from Term 3</p> <p>Term 1 Workshops - Mark Osbourne - John Santos Term 3 Longworth Education - Dorothy Burt</p> <p>Target Team, Management team</p>	<p>Allocate time PLD Funding</p> <p>As set out in budget Allocate time PLD Funding</p> <p>Allocate Time</p>
Professional capability and collective capacity	Access to relevant expertise builds capability for ongoing improvement and innovation	<p>Distributed leadership supports continuity and coherence across learning programmes and enhances sustainability.</p> <p>Facilitators with relevant expertise provide opportunities for professional learning in response to identified needs, challenging teachers and supporting realisation of the school's vision, values, goals and targets.</p>	<p>Target Team</p> <p>On going Target Team</p>	<p>Allocation of time</p> <p>Longworth Education Richard – Auckland University PLD Funding</p>

Focus Area	Outcome	Plan	Time / Responsible	Resources
Responsive curriculum, effective teaching and opportunity to learn	<p>Students learn, achieve and progress in the breadth and depth of <i>The New Zealand Curriculum</i> and/or <i>Te Marautanga o Aotearoa</i></p> <p>Assessment for learning develops students' assessment and learning-to-learn capabilities</p>	<p>Curriculum design and enactment is responsive to the aspirations of students, parents, and whānau, drawing on and adding to their funds of knowledge.</p> <p>The curriculum makes connections to learners' lives, prior understandings, out-of-school experiences and real-world contexts.</p>	<p>Curriculum Evening T3 Leadership Team Target Team</p> <p>On going Curriculum Meetings</p>	<p>Allocate time</p> <p>As set out in budget</p> <p>Allocate time Longworth Education PLD Funding</p>
Educationally powerful connections and relationships	School and community are engaged in reciprocal, learning-centred relationships	Parents, whānau and the community are welcomed and involved in school activities as respected and valued partners in learning.	On going Curriculum Evening T3	Allocate time
Leadership for equity and excellence	Leadership promotes and participates in teacher learning and development	<p>Teacher professional learning and development is focused and deep rather than fragmented and shallow</p> <p>Leadership builds the capability of teachers to be leaders who promote and support the improvement of teaching and learning</p>	<p>Target Team</p> <p>Target Team All Staff On going</p>	<p>Allocation of time</p> <p>As set out in budget Longworth Education PLD Funding</p> <p>Allocation of time Richard – Auckland University PLD Funding</p>
Stewardship	The board scrutinises the effectiveness of the school in achieving valued student outcomes.	<p>The board will receive updates about progress and achievement at regular intervals.</p> <p>The board will discuss reports and ask challenging questions.</p>	<p>Target Team As set out in board agenda</p> <p>Target Team</p>	Allocation of time
Final Data	A selection of students from each class were used to gain student voice in the use of agency. Student interviews were analysed and used as part of the evidence to monitor progress towards the goal. Staff have spent a considerable amount of time looking at a variety of research and resources. They have also been engaged in been engaged in professional learning and coaching through			



	<p>Longworth Education and regular professional conversations where they set personal goals around student agency. Analysis of student understanding and application of agency:</p> <table border="1"> <thead> <tr> <th>KEY: T4 2018 T4 2019</th> <th>Never</th> <th>Some times</th> <th>Mostly</th> <th>Always</th> </tr> </thead> <tbody> <tr> <td>I know what an effective learner is.</td> <td>23% 20%</td> <td>43% 31%</td> <td>31% 39%</td> <td>3% 10%</td> </tr> <tr> <td>I use the learner qualities to help me learn.</td> <td>23% 18%</td> <td>48% 38%</td> <td>29% 32%</td> <td>12%</td> </tr> <tr> <td>I can ask questions about my learning.</td> <td>37% 6%</td> <td>54% 24%</td> <td>9% 30%</td> <td>40%</td> </tr> <tr> <td>I can answer:  Where am I going? (<i>What are my goals</i>)</td> <td>37% 25%</td> <td>46% 39%</td> <td>11% 27%</td> <td>6% 9%</td> </tr> <tr> <td> How am going? (<i>What progress have I made towards my goal</i>)</td> <td>40% 27%</td> <td>48% 37%</td> <td>12% 30%</td> <td>6%</td> </tr> <tr> <td> Where to next? (<i>My next learning steps towards my goal</i>)</td> <td>54% 50%</td> <td>37% 32%</td> <td>9% 14%</td> <td>4%</td> </tr> <tr> <td>I get to teach others in my class.</td> <td>45% 20%</td> <td>52% 55%</td> <td>3% 17%</td> <td>8%</td> </tr> </tbody> </table>	KEY: T4 2018 T4 2019	Never	Some times	Mostly	Always	I know what an effective learner is.	23% 20%	43% 31%	31% 39%	3% 10%	I use the learner qualities to help me learn.	23% 18%	48% 38%	29% 32%	12%	I can ask questions about my learning.	37% 6%	54% 24%	9% 30%	40%	I can answer:  Where am I going? ( <i>What are my goals</i> )	37% 25%	46% 39%	11% 27%	6% 9%	 How am going? ( <i>What progress have I made towards my goal</i> )	40% 27%	48% 37%	12% 30%	6%	 Where to next? ( <i>My next learning steps towards my goal</i> )	54% 50%	37% 32%	9% 14%	4%	I get to teach others in my class.	45% 20%	52% 55%	3% 17%	8%
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Discussion	<p>Our teacher and student data, supported by class analysis shows that there has been a positive shift in teacher and student understanding and application of agency. This was evident in our Learning Conferences where students took ownership of their learning and shared their progress with parents. Through our Ranzau PLG's (Professional Learning Groups) the evaluation and setting of goals on agency have shown a shift in complexity. Staff now have a greater depth of understanding of student agency and its impact on learning. Although we have not achieved our target of creating a learner profile and learning process, there have been excellent gains made in the use of agency this year. Because of this we are now well placed to fulfill this target next year with a greater depth of knowledge and understanding of the positive impact student agency brings.</p> <p>It would be beneficial to continue this target next year to allow staff to continue to grow in the area of student agency and allow practice to be extended and embedded.</p>																																								

Vision Area	Inquiring Learner	Target Area	Digital Technology
Target	<b>Group: All</b>	<b>Gender: All</b>	<b>Year: All</b> <b>Ethnicity: All</b>
Strategic Goal	<b>Goal 3: Students will become 'inquiring learners'</b>		
Target	By the end of 2019 we have developed a shared understanding of the digital technologies curriculum and how it can be used to enhance learning, so that students are building their skills to become innovative creators of digital solutions, moving beyond solely being users and		



	consumers of digital technologies.			
Historical Position	In 2020 the new digital technologies curriculum will be an official part of the NZC. The Waimea Kahui Ako is heavily involved in leading the implementation of this in our area. At Ranzau we are supporting the work of our Kahui Ako and setting our teachers and students up for success for 2020 by having it as a target this year.			
Focus Area	Outcome	Plan	Time / Responsible	Resources
Evaluation, inquiry and knowledge building for improvement and innovation	Collective capacity to do and use evaluation, inquiry and knowledge building sustains improvement and innovation	Opportunities for professional learning, mentoring and coaching to develop the knowledge, skills and confidence required for evaluation and inquiry.	Ongoing KA Lead, Target team, All Staff	Allocate time
Professional capability and collective capacity	<p>Systematic, collaborative inquiry processes and challenging professional learning opportunities align with the school vision, values, goals and targets</p> <p>Access to relevant expertise builds capability for ongoing improvement and innovation</p>	<p>Professional learning opportunities:</p> <ul style="list-style-type: none"> <li>• encourage teachers to individually and collectively take responsibility for their own professional learning and improvement</li> <li>• deepen understanding of the curriculum and of pedagogical and assessment practices that promote conceptual understanding and learning-to-learn capabilities</li> </ul> <p>Leaders of learning are identified and a strategy is put in place to build internal professional leadership capacity.</p>	<p>Term 1 &amp; ongoing All Staff</p> <p>On going Target Team</p> <p>Term 2/3 Target Team</p> <p>Within School KA &amp; Target team</p>	<p>Allocate time and as set out in budget</p> <p>As set out in budget</p> <p>As set out in budget Allocate time</p> <p>Allocate time</p>
Responsive curriculum, effective teaching and opportunity to learn	Students have effective, sufficient and equitable opportunities to learn	In each learning area students engage in cognitively challenging and purposeful learning opportunities that relate to real-life contexts, issues and	Target Team On going	Allocate release time

		experiences.		
Focus Area	Outcome	Plan	Time / Responsible	Resources
Educationally powerful connections and relationships	Communication supports and strengthens reciprocal, learning-centred relationships	A range of appropriate and effective communication strategies is used to communicate with and engage parents, whānau and community.	All Staff	Nil
Leadership for equity and excellence	Leadership promotes and participates in teacher learning and development	Teacher professional learning and development is focused and deep rather than fragmented and shallow.	Target Team, All Staff,	As set out in budget
Stewardship	The board scrutinises the effectiveness of the school in achieving valued student outcomes.	Trustees access a range of quality student data and evaluative information, including the perspectives of students, parents, whānau and community, and use it to support: <ul style="list-style-type: none"> <li>the asking of challenging questions about planning and process ('What difference will this make for students, and how will we know?')</li> <li>rigorous, honest evaluation of the effectiveness of strategies designed to improve student outcomes.</li> </ul>	Term 1 & 4 All Staff & B.O.T.	Allocate time
Final Data	To gain an understanding of our journey with the digital technology curriculum for this year we conducted staff surveys. Our staff survey was analysed, with all staff identifying priorities. This has helped set our focus for further Professional Development.			

	<p>Staff Survey</p> <ul style="list-style-type: none"> <li>What is your knowledge of the Digital Technology curriculum now?</li> </ul> <p><b>1      2      3      4      5      6      7      8      9      10</b></p> <p>Beginner</p> <p style="text-align: center;">Expert</p> <p>Start of year: Average:      1.7      Range:      1 - 4</p> <p>Mid Year:      4.2      Range      3 – 7</p> <p>End of Year:      6.4      Range      4 – 8</p> <p>2. How confident were you at implementing the Digital Technology curriculum next year?</p> <p><b>1      2      3      4      5      6      7      8      9      10</b></p> <p>Beginner</p> <p style="text-align: center;">Expert</p> <p>Start of year: Average:      1.8      Range:      1 - 5</p> <p>Mid Year:      4.8      Range      3 – 8</p> <p>End of Year:      6.3      Range      3 – 8</p>
Discussion	<p>Overall our target has progressed well with plenty of opportunities for staff to engage in PD. The work through our Waimea Kahui Ako supports this target and our within school teacher has lead the majority of this at Ranzau. Next steps to further support this development have been put in place for next year.</p> <p>There have been excellent gains made this year. As a staff we need to continue to monitor the implementation of the Digital Technology curriculum to ensure consistency across the school. To do this, we need to resource this area of the school.</p>

## Business as Usual

Goals for 2019	Status
<p><b>Activities to support high academic achievement</b></p> <ul style="list-style-type: none"> <li>• Curriculum review as per schedule</li> <li>• Student Achievement Targets for 2019.               <ul style="list-style-type: none"> <li>• Inquiring Learner</li> <li>• Digital Technology</li> </ul> </li> <li>• Continue to upskill capability in ICT as a tool to support learning including iPads</li> </ul>	<p>Completed</p> <p>Completed- continue changes</p> <p>Completed- continue changes</p> <p>Ongoing</p>
<p><b>Activities to support excellent organisational effectiveness</b></p> <ul style="list-style-type: none"> <li>• Appraise teaching staff against school wide goals specific to Targets for 2019.</li> <li>• Provide staff development in identified priority areas</li> <li>• Prepare 2020 Budget</li> <li>• Monitor spending against budget</li> <li>• Manage cash surpluses to maximise returns</li> <li>• Ensure funding is provided for priorities identified in the charter</li> <li>• Complete requirements for 2019 Audit</li> </ul>	<p>Completed</p> <p>Completed</p> <p>Completed</p> <p>Completed – all OK</p> <p>Completed – exceeded budget</p> <p>Completed</p> <p>Working towards</p>
<p><b>Activities to support excellence in governance and leadership</b></p> <ul style="list-style-type: none"> <li>• Review Board Operations</li> <li>• Review BOT accountability processes</li> <li>• Review Annual Targets / Update Charter</li> </ul>	<p>Completed</p> <p>Completed</p> <p>Completed</p>

Signed

\_\_\_\_\_  
 Dave Sampson  
 Principal

\_\_\_\_\_  
 Daniel Haring  
 B.O.T. Chairperson

Dated: \_\_\_\_\_