

# **Ranui School**

## **Annual Report for the year ended 31 December 2021**

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

## Ranui School

# Members of the Board

For the year ended 31 December 2021

Name	Position	How position on Board gained	Term expired/expires
Malia Tuala	Presiding Member	Elected May 2019	April 2022
Heather Rewiri	Principal	Ex-officio	
Theresa Vaiula	Member	Elected May 2019	April 2022
Ernest Harris	Staff Rep	Elected May 2019	April 2022
Georgina Marupo	Member	Elected May 2019	April 2022
Jole Thomson	Member	Elected May 2019	Resigned May 2021
Graham Davis	Member	Elected May 2019	Resigned December 2021
Tania Liuagamatagi	Member	Co-opted June 2021	April 2022

# **Ranui School**

## **Annual Report**

For the year ended 31 December 2021

### **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 - 18	Notes to the Financial Statements
	<b>Other Information</b>
	Analysis of Variance
	Kiwisport

**Ranui School**  
**Statement of Responsibility**  
For the year ended 31 December 2021

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

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

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

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

Theresa Vaila

Full Name of Presiding Member

Daniela

Signature of Presiding Member

4/7/2025

Date:

Tereasa Smith

Full Name of Principal

[Signature]

Signature of Principal

4/7/2025

Date:

# Ranui School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
<b>Revenue</b>				
Government Grants	2	3,822,533	3,686,642	3,643,438
Locally Raised Funds	3	22,625	-	38,019
Interest Income		1,252	423	3,304
		<u>3,846,410</u>	<u>3,687,065</u>	<u>3,684,761</u>
<b>Expenses</b>				
Locally Raised Funds	3	11,514	31,900	14,071
Learning Resources	4	2,531,888	2,490,062	2,349,696
Administration	5	404,112	212,780	162,052
Finance		3,017	-	2,115
Property	6	680,790	964,451	966,917
Depreciation	10	115,505	60,000	115,217
Loss on Disposal of Property, Plant and Equipment		1,099	-	4,999
		<u>3,747,925</u>	<u>3,759,193</u>	<u>3,615,067</u>
<b>Net Surplus / (Deficit) for the year</b>		98,485	(72,128)	69,694
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u><u>98,485</u></u>	<u><u>(72,128)</u></u>	<u><u>69,694</u></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.

# Ranui School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Balance at 1 January</b>		<u>1,065,633</u>	<u>1,065,633</u>	<u>994,064</u>
Total comprehensive revenue and expense for the year		98,485	(72,128)	69,694
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	1,875
<b>Equity at 31 December</b>		<u>1,164,118</u>	<u>993,505</u>	<u>1,065,633</u>
Retained Earnings		1,164,118	993,505	1,065,633
<b>Equity at 31 December</b>		<u>1,164,118</u>	<u>993,505</u>	<u>1,065,633</u>

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.

# Ranui School

## Statement of Financial Position

As at 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	7	89,954	54,172	322,262
Accounts Receivable	8	320,074	165,250	257,868
GST Receivable		5,256	-	-
Prepayments		2,138	5,000	7,315
Investments	9	204,551	200,000	203,581
		<u>621,973</u>	<u>424,422</u>	<u>791,026</u>
<b>Current Liabilities</b>				
GST Payable		-	15,000	35,734
Accounts Payable	11	273,086	238,000	219,158
Revenue Received in Advance	12	29,066	-	24,212
Provision for Cyclical Maintenance	13	24,980	80,000	76,193
Finance Lease Liability	14	14,042	14,000	12,251
Funds Held for Capital Works Projects	15	31,215	-	274,380
		<u>372,389</u>	<u>347,000</u>	<u>641,928</u>
<b>Working Capital Surplus/(Deficit)</b>		<u>249,584</u>	<u>77,422</u>	<u>149,098</u>
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	1,060,626	1,017,083	1,020,583
		<u>1,060,626</u>	<u>1,017,083</u>	<u>1,020,583</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	124,388	90,000	92,018
Finance Lease Liability	14	21,704	11,000	12,030
		<u>146,092</u>	<u>101,000</u>	<u>104,048</u>
<b>Net Assets</b>		<u>1,164,118</u>	<u>993,505</u>	<u>1,065,633</u>
<b>Equity</b>		<u>1,164,118</u>	<u>993,505</u>	<u>1,065,633</u>

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



# Ranui School

## Statement of Cash Flows

For the year ended 31 December 2021

	Note	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,157,902	1,022,047	1,062,695
Locally Raised Funds		24,263	96,416	9,463
Goods and Services Tax (net)		(40,994)	(20,734)	47,920
Payments to Employees		(541,135)	(557,288)	(523,091)
Payments to Suppliers		(441,265)	(482,402)	(425,704)
Interest Paid		(3,017)	-	(2,115)
Interest Received		1,255	451	4,098
Net cash from/(to) Operating Activities		157,009	58,490	173,266
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment		(1,099)	-	-
Purchase of Property Plant & Equipment		(128,932)	(56,500)	(135,483)
Purchase of Investments		(970)	-	(3,581)
Proceeds from Sale of Investments		-	3,581	-
Net cash from/(to) Investing Activities		(131,001)	(52,919)	(139,064)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	1,875
Finance Lease Payments		(15,151)	719	(7,131)
Funds Administered on Behalf of Third Parties		(243,165)	(274,380)	240,692
Net cash from/(to) Financing Activities		(258,316)	(273,661)	235,436
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(232,308)</b>	<b>(268,090)</b>	<b>269,638</b>
Cash and cash equivalents at the beginning of the year	7	322,262	322,262	52,624
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>89,954</b>	<b>54,172</b>	<b>322,262</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 Statement of Cash Flows should be read in conjunction with the accompanying notes which form part of these financial statements.



# Notes to the Financial Statements

For the year ended 31 December 2021

## 1. Statement of Accounting Policies

### a. Reporting Entity

Ranui School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board (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 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

#### *Basis of Preparation*

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

#### *Financial Reporting Standards Applied*

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

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

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

#### *Measurement Base*

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

#### *Presentation Currency*

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

#### *Specific Accounting Policies*

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

#### *Critical Accounting Estimates And Assumptions*

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

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

#### *Cyclical maintenance*

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision of cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

#### *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 10.

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

### *Critical Judgements in applying accounting policies*

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

#### *Classification of leases*

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

#### *Recognition of grants*

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

### **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.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. These are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

#### **Other Grants**

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

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

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

#### **Interest Revenue**

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

### **d. 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.

### **e. 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.



## Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

### f. 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.

### g. Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short term receivables are written off when there is no reasonable expectation of recovery.

### h. 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.

### i. 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.

### j. Property, Plant and Equipment

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

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

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

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

### Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

### Depreciation

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

The estimated useful lives of the assets are:

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

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

### k. Impairment of property, plant, and equipment

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

#### *Non cash generating assets*

Property, plant, and equipment 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.

### l. 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.

### m. Employee Entitlements

#### *Short-term employee entitlements*

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

#### *Long-term employee entitlements*

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

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

### n. Revenue Received in Advance

Revenue received in advance relates to fees received from MOE grants in advance and other revenue 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 this revenue received in advance, should the School be unable to provide the services to which they relate.



## Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

### **o. Provision for Cyclical Maintenance**

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

### **p. Financial Instruments**

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, B203 are categorised as 'financial assets measured at amortised cost' 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.

### **q. Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

### **r. Budget Figures**

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

### **s. Services Received In-Kind**

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

## Ranui School

# Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

### 2 Government Grants

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	883,671	834,848	874,157
Teachers' Salaries Grants	1,930,441	1,900,000	1,846,465
Use of Land and Buildings Grants	498,702	743,251	743,251
Other MoE Grants	258,894	208,543	179,565
Ka Ora - Healthy School Lunch Grant	235,488	-	-
Other Government Grants	15,337	-	-
	<b>3,822,533</b>	<b>3,686,642</b>	<b>3,643,438</b>

The School has opted in to the donations scheme for this year. Total amount received was \$51,150. (2020 : \$53,700 was received)

### 3 Locally Raised Funds

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

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Revenue</b>			
Donations & Bequests	1,700	-	32,200
Curriculum related Activities - purchase of goods & services	20,925	-	5,819
	<b>22,625</b>	<b>-</b>	<b>38,019</b>
<b>Expenses</b>			
Extra Curricular Activities Costs	11,514	31,900	12,895
Trading	-	-	1,176
	<b>11,514</b>	<b>31,900</b>	<b>14,071</b>
<b>Surplus/ (Deficit) for the year Locally Raised Funds</b>	<b>11,111</b>	<b>(31,900)</b>	<b>23,948</b>

### 4 Learning Resources

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	102,678	118,470	88,158
Equipment Repairs	44	200	789
Information and Communication Technology	23,142	28,850	25,979
Extra-Curricular Activities	31,470	1,970	925
Library Resources	2,710	3,000	2,948
Employee Benefits - Salaries	2,333,593	2,304,072	2,208,992
Staff Development	38,251	33,500	21,905
	<b>2,531,888</b>	<b>2,490,062</b>	<b>2,349,696</b>

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

### 5 Administration

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	7,000	9,000	6,500
Board Fees	4,345	5,000	5,060
Board Expenses	16,562	14,200	3,133
Communication	4,997	6,000	6,217
Consumables	11,429	14,500	7,141
Operating Lease	(1,185)	11,000	2,690
Other	21,884	25,780	17,414
Ka Ora - Healthy School Lunch Expense	235,488		
Employee Benefits - Salaries	88,445	110,000	98,938
Insurance	9,369	10,800	9,271
Service Providers, Contractors and Consultancy	5,778	6,500	5,688
	<u>404,112</u>	<u>212,780</u>	<u>162,052</u>

### 6 Property

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	11,645	13,500	11,512
Consultancy and Contract Services	47,956	49,500	41,157
Cyclical Maintenance Expense	3,926	24,000	30,835
Grounds	7,302	5,500	7,059
Heat, Light and Water	24,588	42,000	36,654
Rates	-	100	-
Repairs and Maintenance	25,090	25,700	25,277
Use of Land and Buildings	498,702	743,251	743,251
Security	11,994	12,400	7,253
Employee Benefits - Salaries	49,587	48,500	63,919
	<u>680,790</u>	<u>964,451</u>	<u>966,917</u>

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, the use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

### 7 Cash and Cash Equivalents

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	89,954	54,172	322,262
Cash and cash equivalents for Statement of Cash Flows	<u>89,954</u>	<u>54,172</u>	<u>322,262</u>

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

Of the \$89,954 Cash and Cash Equivalents, \$23,733 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school buildings. The funds are required to be spent in 2022 on Crown owned school buildings.



# Ranui School

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

### 8 Accounts Receivable

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	118,041	15,000	114,284
Interest Receivable	275	250	278
Teacher Salaries Grant Receivable	201,758	150,000	143,306
	<u>320,074</u>	<u>165,250</u>	<u>257,868</u>
Receivables from Exchange Transactions	118,316	15,250	114,562
Receivables from Non-Exchange Transactions	201,758	150,000	143,306
	<u>320,074</u>	<u>165,250</u>	<u>257,868</u>

### 9 Investments

The School's investment activities are classified as follows:

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	204,551	200,000	203,581
Total Investments	<u>204,551</u>	<u>200,000</u>	<u>203,581</u>

### 10 Property, Plant and Equipment

	Opening Balance					
	(NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Buildings	507,958	-	-	-	(17,579)	490,379
Furniture and Equipment	397,894	115,994	-	-	(53,529)	460,359
Information and Communication Technology	67,434	10,974	-	-	(25,633)	52,775
Leased Assets	20,089	26,615	-	-	(15,117)	31,587
Library Resources	27,208	3,064	(1,099)	-	(3,647)	25,526
Balance at 31 December 2021	<u>1,020,583</u>	<u>156,647</u>	<u>(1,099)</u>	<u>-</u>	<u>(115,505)</u>	<u>1,060,626</u>
	2021	2021	2021	2020	2020	2020
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Land	-	-	-	-	-	-
Buildings	713,739	(223,360)	490,379	713,739	(205,781)	507,958
Furniture and Equipment	1,367,168	(906,809)	460,359	1,251,176	(853,282)	397,894
Information and Communication Technology	596,709	(543,934)	52,775	585,735	(518,301)	67,434
Leased Assets	93,571	(61,984)	31,587	66,955	(46,866)	20,089
Library Resources	91,222	(65,696)	25,526	91,871	(64,663)	27,208
Balance at 31 December	<u>2,862,409</u>	<u>(1,801,783)</u>	<u>1,060,626</u>	<u>2,709,476</u>	<u>(1,688,893)</u>	<u>1,020,583</u>

The net carrying value of equipment held under a finance lease is \$31,587 (2020: \$20,089).

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

## 11 Accounts Payable

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	46,740	60,000	56,036
Accruals	9,823	8,000	5,100
Employee Entitlements - Salaries	203,461	155,000	144,989
Employee Entitlements - Leave Accrual	13,062	15,000	13,033
	<u>273,086</u>	<u>238,000</u>	<u>219,158</u>
Payables for Exchange Transactions	273,086	238,000	219,158
	<u>273,086</u>	<u>238,000</u>	<u>219,158</u>

The carrying value of payables approximates their fair value.

## 12 Revenue Received in Advance

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	20,803	-	21,344
Other Revenue in Advance	8,263	-	2,868
	<u>29,066</u>	<u>-</u>	<u>24,212</u>

## 13 Provision for Cyclical Maintenance

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	168,211	168,211	173,306
Increase/(decrease) to the Provision During the Year	3,926	24,000	30,835
Use of the Provision During the Year	(22,769)	(22,211)	(35,930)
Provision at the End of the Year	<u>149,368</u>	<u>170,000</u>	<u>168,211</u>
Cyclical Maintenance - Current	24,980	80,000	76,193
Cyclical Maintenance - Term	124,388	90,000	92,018
	<u>149,368</u>	<u>170,000</u>	<u>168,211</u>

## 14 Finance Lease Liability

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

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	16,775	-	13,863
Later than One Year and no Later than Five Years	24,921	-	12,847
Future Finance Charges	(5,950)	-	(2,429)
	<u>35,746</u>	<u>-</u>	<u>24,281</u>
Represented by			
Finance lease liability - Current	14,042	14,000	12,251
Finance lease liability - Term	21,704	11,000	12,030
	<u>35,746</u>	<u>25,000</u>	<u>24,281</u>

# Ranui School

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

### 15 Funds Held for Capital Works Projects

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

	2021	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Roof	<i>Completed</i>	23,861	2,651	26,512	-	-
Stormwater	<i>Completed</i>	13,470	1,497	14,967	-	-
Electrical Submain	<i>Completed</i>	13,771	5,172	18,943	-	-
SIP Funding	<i>Completed</i>	223,278	24,809	248,087	-	-
TWK Unit Upgrade	<i>Completed</i>	-	328,684	328,684	-	-
Electrical Works	<i>Completed</i>	-	109,969	109,969	-	-
Toilets	<i>In progress</i>	-	257,272	226,057	-	31,215
Totals		274,380	730,054	973,219	-	31,215

#### Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

31,215

-

31,215

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Security Fencing	<i>In progress</i>	33,688	-	33,688	-	-
LSC Admin Upgrade	<i>Completed</i>	-	73,777	76,765	(2,988)	-
Electrical Works	<i>Completed</i>	-	32,781	32,781	-	-
Roof	<i>In progress</i>	-	23,861	-	-	23,861
Stormwater	<i>In progress</i>	-	13,470	-	-	13,470
Electrical Submain	<i>In progress</i>	-	46,552	32,781	-	13,771
SIP Funding	<i>In progress</i>	-	223,278	-	-	223,278
Totals		33,688	413,719	176,015	(2,988)	274,380

### 16 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.

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

## 17 Remuneration

## Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	4,345	5,060
<i>Leadership Team</i>		
Remuneration	397,662	370,002
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	402,007	375,062
Total full-time equivalent personnel	3.00	3.00

There are 5 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

## Principal

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	145-150	145-150
Benefits and Other Emoluments	20-25	20-25

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
120-150	1	-
110-120	2	2
100-110	2	1
	5	3

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

## 18 Compensation and Other Benefits Upon Leaving

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

## 19 Contingencies

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

(Contingent liabilities and assets as at 31 December 2020: nil)

## Holidays Act Compliance – schools payroll

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2021, a contingent liability for the school may exist.



# Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

## 20 Commitments

### (a) Capital Commitments

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

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

Contract Name	Contract \$	Spend to date	Remaining Capital Commitment
Toilets - Lifecycle Replacement	285,858	226,057	59,801
	<u>285,858</u>	<u>226,057</u>	<u>59,801</u>

(Capital commitments as at 31 December 2020: nil)

## 21 Financial Instruments

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Financial assets measured at amortised cost</b>			
Cash and Cash Equivalents	89,954	54,172	322,262
Receivables	320,074	165,250	257,868
Investments - Term Deposits	204,551	200,000	203,581
Total Financial assets measured at amortised cost	<u>614,579</u>	<u>419,422</u>	<u>783,711</u>
<b>Financial liabilities measured at amortised cost</b>			
Payables	273,086	238,000	219,158
Finance Leases	35,746	25,000	24,281
Total Financial Liabilities Measured at Amortised Cost	<u>308,832</u>	<u>263,000</u>	<u>243,439</u>

## 22 Events After Balance Date

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

## 23 Comparatives

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

## 24 Failure to comply with section 137 of the Education and Training Act 2020.

The School was required under section 137 of the Education and Training Act 2020 to complete its audited financial statements by 31 May 2022.

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

### Impact of Covid-19

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

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

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

### Impact on operations

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

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

### Reduction in locally raised funds

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

### Increased remote learning additional costs

Under alert levels 4 and 3 ensuring that students have the ability to undertake remote or distance learning often incurs additional costs in the supply of materials and devices to students to enable alternative methods of curriculum delivery.

### Increased Remote learning additional costs

Under alert levels 4 and 3 ensuring that students have the ability to undertake remote or distance learning often incurs additional costs in the supply of materials and devices to students to enable alternative methods of curriculum delivery.

### Reduction in International students

Under alert levels 4, 3, 2, and 1 International travel is heavily restricted. The school has been unable to welcome and enrol prospective international students which has resulted in a reduction in revenue from student fees & charges from International students and/or Board operated boarding facilities.

Any other impacts affecting your school.

# Independent auditor's report

## To the readers of the financial statements of Ranui School for the year ended 31 December 2021

The Auditor-General is the auditor of Ranui School (the School). The Auditor-General has appointed me, Andrew Steel, using the staff and resources of Moore Markhams Wellington Audit, to carry out the audit of the financial statements of the School on his behalf.

### Qualified opinion

We have audited the financial statements of the School on pages 2 to 18, which comprise the statement of financial position as at 31 December 2021, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion, the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2021, and
  - its financial performance and its 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 (Public Sector PBE Standards RDR)

Our audit was completed on 7 July 2025. This is the date at which our opinion is expressed.

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

### Basis for Qualified Opinion – Limitation of Scope over Expenditure

We were unable to obtain sufficient appropriate audit evidence regarding the existence and accuracy of expenditure incurred by the School, as a number of supporting invoices or receipts were unavailable for our inspection. There were no alternative audit procedures that could be performed to independently confirm the accuracy or appropriateness of expenditure or whether it had properly recorded.

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

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

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



**Responsibilities of the Board for the financial statements**

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

The Board's responsibilities arise from section 134 of the Education and Training Act 2020.

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

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

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

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

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

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

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

concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

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

Our responsibilities arise from the Public Audit Act 2001.

#### **Other information**

The Board is responsible for the other information. The other information comprises the information included on pages 1, and pages 22 to 40 but does not include the financial statements, and our auditor's report thereon.

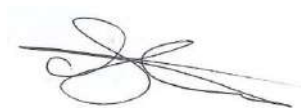
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

#### **Independence**

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

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

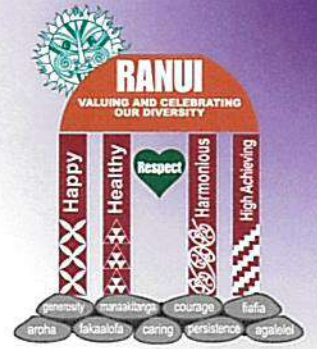


Andrew Steel | **Moore Markhams Wellington Audit**  
On behalf of the Auditor-General | Wellington, New Zealand

# RANUI PRIMARY SCHOOL

*Valuing and celebrating our diversity*

30th November 2021



## Kiwisport Statement

The purpose of the Kiwisport Funding for schools is to ...

- increase the number of school-aged children participating in organised sport
- increase the availability and accessibility of sport opportunities for all school-aged children
- support children to develop skills that enable them to participate confidently in Sport.

In 2021 Rānui School aimed to achieve the purpose of Kiwisport Funding by purchasing and investing in.

- Equipment and resources so that our tamariki can participate in Zone Sport
- Having resources on hand for teachers to facilitate lessons

(Presiding Member)  
Theresa Vaiula

(Principal)  
Teresa Smith



## Ranui School Analysis of Variance 2019 - 2020

### GOAL 1:

Quality and Consistency of teaching across the school to shift student progress across the curriculum

#### Strategy:

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

Whānau Leaders have started to meet with their teams to review 2020 achievement data and plan draft targets for their individual team for 2021. They will also review the data presented below to check for errors, trends and check that it matches with their data and goals.

#### English Medium NZC (number = 300)

This report is based on 300 children in the English-medium part of our school (etap management system - data improvement target).

- The percentages and numbers below are only of those children achieving at or above the NZ Curriculum level expectations for years 1-6.
- The children in 2020 data may not be the same children tracked in 2019, the data includes children who may have started school at Ranui during the year, or, at any point in their schooling, transferring from other schools.
- It is important to remember, when reviewing this data, we received ESSOL funding for 83 ESSOL children, within the total 300 children included.

Ministry of Education Target: The overall target is to have **85% of children working within year level expectations in Maths, Reading and Writing**

Ranu School 6 Year Learning Pathway (currently both English and Maori Medium expectations)	
80-85%	Of children Year 6 will be achieving at or above expectation
70%	Of children Year 5 will be achieving at or above expectation
65%	Of children Year 4 will be achieving at or above expectation
48%	Of children Year 3 will be achieving at or above expectation
35%	Of children Year 2 will be achieving at or above expectation
20%	Of children Year 1 will be achieving at or above expectation

#### Key:

Colour coding shows where our children sit in relation to our Ranui School 6 year learning pathway which tracks back from an expectation of 80 - 85% at the end of Year 6

#### Summary:

- **green** indicates this achievement was met or exceeded our learning pathway targets.
- **blue** indicates achievement was close to expectation
- **pink** indicates where achievement was well short of expectation

## ENGLISH MEDIUM SCHOOL DATA

BOLD = 2020, compared with 2019 data

	Maths	Reading	Writing
Whole (n= 300)	58%, <b>54%</b> (=163)	46%, <b>37%</b> (=110)	62%, <b>51%</b> (=154)
Māori (n= 109)	59%, <b>49%</b> (=53)	42%, <b>36%</b> (n= 38)	56%, <b>51%</b> (= 47)
Pasifika (n= 131 )	61%, <b>55%</b> (=72)	50%, <b>51%</b> (=37)	63%, <b>54%</b> (=71)
Asian (n= 28)	48%, <b>68%</b> (= 19)	52%, <b>39%</b> (=11)	66%, <b>68%</b> (=19)
NZ European (n= 19 )	47%, <b>63%</b> (=12)	50%, <b>37%</b> (= 7)	56%, <b>58%</b> (= 11)
Male (n= 134)	57%, <b>55%</b> (=63)	39%, <b>32%</b> , (= 44)	51%, <b>47%</b> (n=60)
Female (n= 166)	<b>54%</b> (=90) 58%	52%, <b>37%</b> (=101)	69%, <b>56%</b> (=94)
Year 6 (n=49)	<b>78%</b> (n=43)	<b>69%</b> (n=38)	<b>63%</b> (n= 35)
Year 5 (n=55 )	<b>39%</b> (n=17)	<b>49%</b> (n= 21)	<b>53%</b> (n=23)
Year 4 (n=40)	<b>76%</b> ( n=33)	<b>55%</b> (n=24)	<b>74%</b> (n=32)
Year 3 (n= 45)	<b>32%</b> (n=19)	<b>34%</b> (n=16)	<b>55%</b> (n=26)
Year 2 (n= 48)	<b>31%</b> (n=18)	<b>17%</b> (n=10)	<b>49%</b> (n=29)
Year 1 (n= 58)	<b>63%</b> (n= 28)	<b>5%</b> (n= 2)	<b>20%</b> (n= 9)

### Commentary:

- Females significantly outperform males in both areas of literacy (14%, 9% respectively) this is similar to the differences acknowledged in national achievement data, Education Counts, 2017
- Males and females perform similarly in maths
- Pasifika students perform significantly higher in Reading than Māori students (15%)
- Pasifika student achievement is higher than Māori achievement in all areas.
- Asian student achievement is higher than the 'whole' achievement in all areas.
- NZ European children performed better on Maths and writing than the whole school (percentages do distort this data)
- Year 6 students performed best in Maths, where they made the most gain (34%) on 2019 data
- Teams to set targets in relation to data



## ENGLISH MEDIUM SCHOOL CLEAN DATA

These children are not necessarily the same children as last year as some may have left. These are children who have been at Ranui School for three years and more. Examination of clean data will show us the real learning journey and impact of teacher development on achievement.

We have 118 / 300 children who have attended Ranui School only, over the past 3 years, in the English Medium of the school compared with 192 / 298 in the 2019 data when we introduced our current student management system to this area.

	Maths	Reading	Writing
Whole (n= 118)	70% = (82)	61% = (73)	72%= (85)
Māori (n=39 )	56% = (22)	65% = (24)	67% = (26)
Pasifika (n=57 )	75% = (43)	63% = (36)	75% = (43)
Asian (n= 13)	70% = (9)	46% = (6)	69% = (9)
NZ European (n= 7 )	43% = (3)	57% = (4)	71% = (5)
Male (n= 49)	73% = (36)	58% = (29)	71% = (35)
Female (n= 69)	67% = (46)	64% = (44)	72% = (50)
Year 6 (n=46)	83% = (38)	76% = (35)	69% = (32)
Year 5 (n=21)	38% = (8)	43% = (9)	62% = (13)
Year 4 (n=30)	83% = (25)	61% = (19)	90% = (27)
Year 3 (n= 21)	52% = (11)	48% = (10)	62% = (13)

### Commentary:

- Maths and reading data overall is closer to national expectations.
- There is little difference in the performance of males and females in Maths and Reading,
- Males and females perform similarly in Writing.
- Pasifika students perform significantly higher in Maths than Māori students (19%)
- Pasifika student achievement is slightly higher than Māori achievement in Writing (8%)
- Asian student achievement is close to the 'whole' achievement, other than in Reading
- NZ European children performed best in Writing than the whole school (percentages do distort this data)
- Year 6 students performed best in Maths, where they made the most gain (40%) on 2020 data
- Teams to set targets in relation to data

## Maths 2020 Targets & commentary (Analysis of Variance)

	2020	2019	2018	2017
English Medium (Ranui School Learning Pathway)	54% (=163) of the possible 300 were at or above the NZC level of expectation	58%, (173) of the possible 298 children were at or above the NZC level expectation	54% (160) of the possible 311 children were at or above the NZC level expectation	46% of possible children were at or above the NZC level expectation
80 – 85% Year 6	78%	69%	54%	75%
70% Year 5	39%	44%	58%	59%
65% Year 4	76%	61%	41%	46%
48% Year 3	32%	56%	21%	31%
35% Year 2	31%	48%	54%	37%
20% Year 1	63%	63%	78%	25%

### National Mathematics/Pangarau Primary Schooling 2016 Data

Asian (83.7%), European/Pākehā (80.8%), Māori (65.3%) and Pasifika (62.7%)  
 Females (75.9%) and Males (75%) (0.9% difference)

### Commentary:

- Year 6 made significant progress
- Similar to 2019, Year 5 maths cohort progress was poor, in relation to Ranui School expectations, falling 30% behind Ranui School expectations pathway of 70%. (This group had made significant progress in 2019, Year 4 61% at or above, to 39% Year 5)
- Years 1, and Y2, Y4 achieved above, or close to our pathway expectations
- Progress for the Year 3 group 'at or above' decreased from 48% 2019 to 32%, 2020
- Progress towards the pathway expectations was not enough at the Y3 cohort.
- **Maths Target 2020 - Year 5 and Year 6 - not achieved.** Year 6 was very close (78%), Year 5 was well short (by 30%)
- Pasifika and Maori percentage has dropped from 2019
- Asian and NZ European percentage has increased since 2019
- Male and female percentage is similar to previous rates
- Male and Maori lowest is similar to previous rates
- Teams to set targets in relation to data



### Maths 2020 CLEAN DATA Targets & commentary (Analysis of Variance)

Data below shows performance compared to the whole school 2020

	2020 CLEAN /118	2020 English Medium /300		
Whole	70% = (82)	54% (=163)		
Māori	56% = (22)	49% (=53)		
Pasifika	75% = (43)	55% (=72)		
Asian	70% = (9)	68% (= 19)		
NZ European	43% = (3)	63% (=12)		
Male	73% = (36)	55% (=63)		
Female	67% = (46)	54% (=90)		
Year 6	83% = 38)	78% (n=43)		
Year 5 (n=21)	38% = (8)	39% (n=17)		
Year 4 (n=30)	83% = (25)	76% ( n=33)		
Year 3 (n= 21)	52% = (11)	32% (n=19)		

#### Commentary:

- Data shows this group performed closer to Ranui School Learning Pathway expectations and curriculum expectations
- The 2020 Year 3 cohort performed 20% higher than the the 2020 Year 3 whole group
- Accelerated progress was made by the Year 4 group in both sets of data 2020
- Cohort data for Male (18%) and Female groups (14%) are significantly closer to expectations than the whole group
- Pasifika students performed 19% higher than Māori students in the cohort group
- Year 5 was lowest in both sets of Maths data
- Teams to set targets in relation to data

## Reading 2019 Targets & commentary (Analysis of Variance)

	2020	2019	2018	2017
<b>Whole (Ranui School Learning Pathway)</b>	37% (110) of the possible 300 children were at or above the NZC level expectation	46%, (151 ) of the possible 298 children were at or above the NZC level expectation	61% (192)of the possible 311 children were at or above the NZC level expectation	53% of possible 311 children were at or above the NZC level expectation
80 – 85%) Year 6	69%	66%	80%	65%
70% Year 5	49%	77%	71%	77%
65% Year 4	55%	55%	31%	60%
48% Year 3	34%	51%	53%	62%
35% Year 2	17%	20%	61%	30%
20% Year 1	5%	17%	13%	14%

### National Reading/Panui Primary Schooling 2016 Data

European/Pākehā (84.2%), Asian (78.4%). Māori (68.8%) and Pasifika (66.0%) 8.5% gender difference  
 Female (82.1%), Males (73.6%) (8.5% difference)

### **Commentary**

1. The range of achievement (5% - 69%) is very wide.
2. Cohorts wrote better than they read in 2020 (refer to writing data below)
3. The Year 4 cohort made similar progress towards expectations as in Year 3 2019
4. The Year 6 cohort gained 3% in achievement on 2019 group
5. All year groups dropped in the percentage at or above expectation, other than Y6
6. Māori percentage of children at or above expectation has decreased
7. Asian percentage
8. The Female percentage of children at or above expectation has decreased 15%, from 52% to 37%
9. The groups Male, and, Maori performed the lowest
10. Teams to set targets in relation to data

### Reading 2020 CLEAN DATA Targets & commentary (Analysis of Variance)

Data below shows performance compared to the whole school 2020

	2020 CLEAN /118	2020 English Medium /300		
Whole	61% = (73)	37% (=110)		
Māori	65% = (24)	36% (n= 38)		
Pasifika	63% = (36)	51% (=37)		
Asian	46% = (6)	39% (=11)		
NZ European	57% = (4)	37% ( = 7)		
Male	58% = (29)	32%, (= 44)		
Female	64% = (44)	37% (=101)		
Year 6	76% = (35)	69% (n=38)		
Year 5	43% = (9)	49% (n= 21)		
Year 4	61% = (19)	55% (n=24)		
Year 3	48% = (10)	34% (n=16)		

- Achievement in Reading is closer to Ranui School Learning Pathway Expectations in the Cohort Data than the Whole School Data
- Overall the Cohort Data children at expectation in 2020 is 24% higher than the whole School Data
- Māori students in Cohort Data perform 24% better than Māori Whole school data students
- Pasifika students in Cohort data perform 12% better than Whole School data students
- Year 5 cohort students performed similarly to the Year 5 Whole School students
- Extensive professional learning of culturally responsive assessment capability (RBL), combined with Literacy PLD, appears to be reflected in student writing achievement at Clean Cohort Data level
- Writing, 2020, was the strongest area of achievement
- Male achievement was 6% lower than female achievement in the Cohort Data, similar to Whole School Data
- Teams to set targets in relation to data if appropriate



### Writing 2019 Targets & commentary (Analysis of Variance)

	2020	2019	2018	2017
English Medium (Ranui School Learning Pathway)	51%, (154) of the possible 300 children were at or above the NZC level expectation	62%, (183) of the possible 298 children were at or above the NZC level expectation	46% (142) of the possible 311 children were at or above the NZC level expectation	45% (144) of possible 311 children were at or above the NZC level expectation
80 – 85% Year 6	63%	63%	53%	61%
70% Year 5	53%	75%	42%	68%
65% Year 4	74%	63%	47%	54%
48% Year 3	55%	82%	21%	51%
35% Year 2	49%	76%	63%	14%
20% Year 1	20%	21%	43%	0%

#### National Writing/Tuhi: Primary Schooling 2016 Data

European/Pākehā (77.1%), Asian (74.3%), Māori (61.6%) and Pasifika (60.5%)

Females (79.4%) and Males (63.4%) (16% difference)

#### **Commentary:**

- The range of achievement in Writing is close
- Overall the children at Ranui School Year level expectation is similar to 2019 in 2020, other than Y5
- Children in the Year 2 cohort achieved significant progress (27%)
- Achievement of Y2, cohort progress was accelerated, with a difference of 28%
- Y6 and Y5 cohort progress was not enough to achieve close to our learning target pathway
- Extensive professional learning of culturally responsive assessment capability (RBL), combined with Literacy PLD, appears to be reflected in student achievement overall
- Writing, 2020, was the strongest area of achievement
- Male achievement was similar to female achievement
- Highest achievement area in relation to Ranui School Learning Pathway expectations once again 2020
- Although results are higher than the targeted expectation, there is a drop in Y2 to Y3 by 21%, from 76% to 55%
- Male, and, Māori were our lowest achievement group
- Teams to set targets in relation to data if appropriate

### Writing 2020 CLEAN DATA Targets & commentary (Analysis of Variance)

Data below shows performance compared to the whole school 2020

	2020 CLEAN /118	2020 English Medium /300		
Whole	72% = (85)	51% (=154)		
Māori	67% = (26)	51% (= 47)		
Pasifika	75% = (43)	54% (=71)		
Asian	69% = (9)	68% (=19)		
NZ European	71% = (5)	58% (= 11)		
Male	71% = (35)	47% (n=60)		
Female	72% = (50)	56% (=94)		
Year 6	69% = (32)	63% (n= 35)		
Year 5	62% = (13)	53% (n=23)		
Year 4	90% = (27)	74% (n=32)		
Year 3	62% = (13)	55% (n=26)		

- Both Year 3 & Year 4 groups made Pleasing progress towards expectation
- Years 5 & 6 progress was not enough to meet Ranui School Pathway expectations although Cort groups performed better than the whole School groups
- Cohort group data for Males and females shows a significant positive difference in achievement at expectation (24%, Male, 16%, Female)
- Teams to set targets in relation to data if appropriate

### Actions to lift achievement Reading /Writing / Maths 2021

- Tailored professional learning and development (PLD) for teachers in reading or writing based on needs through ongoing externally provided PLD, using a coaching model, apply for extended hours as required
- Continue fortnightly PLG in whanau hui to focus and support the Reading and Writing PLD. Teachers discussing and sharing practice.
- Literacy - Deputy Principals / Whānau Leaders sitting alongside PLD facilitator to support sustainable practice
- Writing - Deputy Principals / Whanau Leaders to observe classroom practice to feedback and organise team workshops to support teachers next steps?
- Review the reading progressions and use of them to ensure accurate recording of achievement and use for next steps in learning
- Building culturally responsive assessment for learning teacher capability through all PLD
- Survey Maori boys to find out more about what works/ does not work for them in literacy
- Tailor purchases for literacy as much as possible, to boys' identified selections
- Initiate sharing of what learning looks like eg. fun maths games workshops , linked to message attendance matters - book a time slot (on entry and 6 year olds, target groups?) (Relationships for Learning Role)
- Brainwave Trust session with parents to support understanding of how we learn
- Student led conferences 2020 to strengthen student agency over learning
- Complete Maths audit across school to develop an effective Ranui School Maths learning document
- Maths leader working alongside whanau groups to develop understanding and practice
- Regular Staff / Whanau Hui focus on Relationships Based Learning, Maths
- Development of graduate profiles for Year 6 students leaving Ranui School alongside whanau
- Across team moderation in writing
- Early term 1 team review the requirements to be 'at' with the NZ Curriculum guidelines for reading, writing and maths, set targets if appropriate



## Analysis of Variance - Te Marautanga o Aotearoa

### GOAL 1:

Quality and Consistency of teaching across the school to shift student progress across the curriculum

### Strategy:

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

### Maori Medium TMoA (number = 61 )

The percentages and numbers below are only of those children achieving at or above Te Marautanga o Aotearoa curriculum level expectations for years 1-6.

The children in 2020 data may not be the same children tracked in 2019. The 2020 data includes children who may have started school at Ranui during the year, or, at any point in their schooling, transferring from other schools, or, from within the English medium of the school.

This year we have created a Clean Data commentary to show progress of the same children, over time. At the end of 2021, we will have clean data for 2 consecutive year over a 3 year period stored in our SMS system to compare and share achievement over time.

This report is based on 61 children in the Maori-medium Whanau of our school, Te Whakatipu Kakano (TWK). It shows data for Years 0-6. All children in this Whanau identify as Maori.

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

The ideal pathway for bilingual education (research based) is over a period of at least 1-8 years. Of the 12 children who have left TWK at Year 6, 2020, 11 were enrolled in Bilingual medium at Henderson Intermediate.

### Key:

Colour coding shows where our children sit in relation to our Ranui School 6 year learning pathway which tracks back from an expectation of 85% at the end of Year 6

### Summary:

- **green** indicates this achievement was met or exceeded our learning pathway targets.
- **blue** indicates achievement was close to expectation
- **pink** indicates where achievement was well short of expectation

Ministry of Education Target: Our overall target is to have 85% of children working within year level expectations in Maths, Reading and Writing

Ranu School 6 Year Learning Pathway (currently both English and Maori Medium expectations)	
80-85%	Of children Year 6 will be achieving at or above expectation
70%	Of children Year 5 will be achieving at or above expectation
65%	Of children Year 4 will be achieving at or above expectation
48%	Of children Year 3 will be achieving at or above expectation
35%	Of children Year 2 will be achieving at or above expectation
20%	Of children Year 1 will be achieving at or above expectation



**Te Whakatipu Kakano DATA (Māori Medium)**

	Pangarau (Te Tau)	Panui	Tuhi
Whole (n=61)	56%, 68%	49%, 56%	46%, 47%
Male (n=33)	54% (n=18)	48% (n=16)	39% (n=13)
Female (n=28)	57% (n=16)	49% (n=14)	46% (n=13)
Year 6 (n= 7)	83% (n=10)	25% (n=3)	33% (n=4)
Year 5 (n=12)	25% (n=3)	33% (n=3)	16% (n=2)
Year 4 (n= 11)	50% (n=3)	17% (n=5)	0% (n=0)
Year 3 (n= 4)	13% (n=1)	38% (n=1)	0% (n=0)
Year 2 (n= 7)	54% (n=7)	85% (n=11)	92% (n=12)
Year 1 (n= 12)	100% (n=5)	20% (n=1)	100% (n=5)

**Summary:**

- Te Tau is the strongest area of achievement (56%)
- Year 1 and 2 cohort are achieving the Ranui Learning Pathway in most areas
- Years 4 & 5 make progress, but not enough to gain an expected years achievement
- The area of weakest achievement is Year 3 - all areas
- Tuhi remains the lowest area of achievement
- Team to set targets where appropriate

## CLEAN DATA 2020

### (children in Te Whakatipu Kakano for the past 3 years only)

These children are not necessarily the same children as last year as some may have left. These are children who have been at Ranui School for three years and more. Examination of clean data will show us the real learning journey and impact of teacher development on achievement.

We have 22 / 61 children who have attended Ranui School only, over the past 3 years, in the Māori Medium of the school. This data will be compared with 2021 data and a picture of what is happening over time be explored to see how effective our PLD is in shifting student progress. .

Cohort	Pangarau (Te Tau)	Panui	Tuhi
Whole (n=22)	50% = (11)	37% = (8)	17% = (4)
Male (n=10)	50% = (5)	40% = (4)	0% = (0)
Female (n=12)	50% = (6)	33% = (4)	33% = (4)
Year 6 (n= 9)	78% = (7)	33% = (3)	33% = (3)
Year 5 (n=9)	33% = (3)	55% = (5)	11% = (1)
Year 4 (n= 3)	33% = (1)	0% = (0)	0% = 0
Year 3 (n= 1)	0% = (0)	0% = (0)	0% = 0

- Low numbers make this data difficult to analyse in depth
- Te Tau is the highest area of achievement (50%)
- Tuhi progress remains a concern, especially for male students
- Pānui achievement is highest at Year 5 (55%)
- Pānui and Tuhi achievement at Year 6 is similar
- Year 3 & Year 4 are the lowest performing cohort groups.
- Team to set targets if appropriate

Pangarau (Te Tau) / Maths 2019 Targets

	2020	2019	2018	2017
<b>Whole Group (Ranui School Learning Pathway)</b>	56%, (34 ) of the possible 61 akonga were at or above curriculum level expectation	63%, (35) of the possible 56 akonga were at or above curriculum level expectation	55%, of the possible akonga were at or above curriculum level expectation	53% of the possible akonga were at or above curriculum level expectation
80 – 85% Year 6	83% (n=7)	100%	55%	38%
70% Year 5	25% (n=3)	25%	38%	56%
65% Year 4	50% (n=3)	36%	67%	50%
48% Year 3	13% (n=1)	0%	75%	8%
35% Year 2	100% (n=5)	86%	100%	100%
20% Year 1	100% (n=5)	100%	100%	100%

**Commentary:**

- Years 1,2 & 6 met our Ranui School pathway expectations
- The Year 4 (2020) cohort achieved +50% on the 2019 Year 3 cohort
- Year 6 (2020) achievement progress was accelerated 52% to meet our learning pathway
- Progress towards the pathway expectations decreased significantly at Year 3, compared with the Year 2 cohort result
- Team to set target if appropriate

Panui / Reading 2019 Targets & commentary (Analysis of Variance)

	2020	2019	2018	2017
<b>Whole</b>	46%, (28) of the possible 61 akonga were at or above curriculum level expectation	54%, (30) of the possible 56 akonga were at or above curriculum level expectation	45% of the possible akonga were at or above curriculum level expectation	55% of the possible akonga were at or above curriculum level expectation
80 – 85% Year 6	25% (n=3)	57%	45%	31%
70% Year 5	41% (n=5)	25%	38%	78%
65% Year 4	17% (n=1)	45%	100%	75%
48% Year 3	51% (n=4)	25%	64%	39%
35% Year 2	85% (n=11)	86%	25%	73%
20% Year 1	20% (n=1)	67%	20%	100%

#### Commentary

- The range of achievement (17% - 85%) across cohort groups is wide.
- Cohorts read better than they write (which is to be expected, and more so when acquiring a new language).
- Cohorts maintained a similar percentage of children achievement in 2020 compared with 2019, other than Year 2 who maintain their acceleration
- The Year 1 cohort (2020), achieved lower than 2019 (numbers need to be considered)
- Year 4 (2020), is the lowest performing.
- Year 5 possible Targets 2021? Team to set.



	2020	2019	2018	2017
<b>Whole</b>	46% (28), of the possible 61 akonga were at or above curriculum level expectation	47%, (26), of the possible 56 akonga were at or above curriculum level expectation	10% (n=2) of the possible akonga were at or above curriculum level expectation	41% of the possible akonga were at or above curriculum level expectation
80 – 85% Year 6	33% (n= 4)	29%	4%	8%
70% Year 5	16% (n= 2)	25%	14%	22%
65% Year 4	0%	0%	0%	25%
48% Year 3	0%	0%	0%	31%
35% Year 2	92% (n=12)	86%	0%	36%
20% Year 1	100% (n=5)	100%	40%	83%

**Commentary:**

- The range of achievement in Writing is wider than panui (0 - 100%)
- the number and percentage of children closer to Year 6 expectation is higher than previous years
- Achievement of Y3,4,5 cohorts was not enough to achieve close to our learning target pathway
- Extensive review and professional learning of teaching strategies from PLD Te Reo Matatini and Assessment for Learning (AFL) have not yet been reflected in these measures of student achievement
- Writing continues to be our weakest area of achievement
- Continued focus on aromatawai, AFL, is planned to help strengthen development to impact on these results in 2021
- Employment of a Learning Assistant to reinforce and develop foundation literacy skills with target groups is planned for 2021
- Team to set targets where appropriate

**Actions to lift achievement Panui / Tuhi / Te Tau 2020**

Further analysis and investigation into a recognised bilingual learning pathway similar to those used at Richmond Road School, aligned to TMOA, was not explored in 2020 and may be a focus for 2021.

- Targeted use of LwDT tools explored through The Mindlab PLD kaiako have undertaken to extend learning opportunities for akonga and kaiako
- Tailored professional learning and development (PLD) for teachers in reading or writing based on needs identified through ongoing externally provided PLD (Kahui Ako) and Ranui School,
- Continue to use and strengthen a coaching model, AfL, combining an aromatawai focus to strengthen student voice about their learning, and teacher response to it
- Deepen learning and use of the exemplars developed as a KA team for tuhi provided, Kahui Ako Maori Bilingual PLD and Ranui School
- Ongoing teacher learning, coaching and targeted feedback / forward conversations in Assessment for Learning
- Collect voice of boys to find out more about what works/ does not work for them in literacy
- Brainwave Trust session with parents to support understanding of how we learn
- Student led conferences 2021 to confirm student agency over learning
- Initiate sharing of what learning looks like eg. fun maths games workshops , linked to message attendance matters - book a time slot (on entry and 6 year olds, target groups?) (Learning Assistant - Relationships for Learning Role)?
- Maths audit completed across school to develop an effective Ranui School Maths learning document
- Regular Whole School Staff Hui focus on Maths, Tapasā, Wellbeing, Literacy
- Development of graduate profile for Year 6 akonga leaving Ranui School with whanau
- Set targets if appropriate (Team)

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

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

**Focus Goals 2020**

**Goal:** achieve 90% attendance consistently per term 2019 (National average 57%, 2019) **(not achieved)**

**Actions:**

- 2020 data was collected and it reflected parent decisions, as well as official Lock Down attendance criteria.
- We have worked hard to contact, communicate and visit whānau who did not choose to send their children to school either because of Lockdowns, or, their own reasons. Referrals were made to Wai Whanau Truancy when appropriate.

**Goal 2021:**

1. **Target 2021: 75% of students to attend 90% consistently, with 90% absence justified within our system**

**Actions:**

- Ensure truancy procedure followed consistently at all levels- office, teacher, whanau leader, management team
- Active promotion of the importance of attending daily in classes, newsletters, Facebook pages
- New system trial with Wai Whanau Truancy to have whānau sign consent form to work alongside them before we refer on.

**2.2 Develop a Culturally Responsive Curriculum and School Environment**

**2.1** Māori students enjoy educational success as Māori, Pasifika students enjoy educational success as Pasifika  
These two areas were extensively investigated through our 2019 draft Vision development and reviewed, then used for the preparation of the 2020 - 22 Charter development

- Term 1 2021, a culturally diverse group of children will be interviewed to check our progress towards this goal
- Culturally Responsive observation data collation contributed to our evaluation of how well our learners are progressing towards developing a strong relationship based learning environment
- The 2021 Charter has been updated and aligned to the current goals the vision suggests
- The Strategic Plan sets out how this focus will be aligned to include whānau input in a culturally responsive approach over the next 3 years.- Development of Graduate profiles, Local Curriculum, incorporation of Tapasā concepts in everyday practice and teaching
- The Annual Plan indicates the key areas, actions, resources and costs of the major focus goals