

ROYAL OAK PRIMARY SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number: 1475

Principal: Megan Clotworthy

School Address: Chandler Avenue, Royal Oak, Auckland

School Postal Address: Chandler Avenue, Royal Oak, Auckland

School Phone: (09) 624 2800

School Email: admin@rops.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expired/ Expires
Rev Michael Berry	Chairperson	Elected	June 2022
Ms Talia McNaughton	Deputy Chairperson	Elected	June 2022
Dr Owen Sinclair	Parent Rep	Elected	November 2020
Mrs Megan Clotworthy	Principal ex Officio	Appointed	
Mrs Judy Walter	Parent Rep	Elected	November 2020
Mrs Victoria Stewart	Staff Rep	Elected	June 2022
Mr Timothy Maifeleni	Parent Rep	Elected	November 2020 (resigned)
Mrs Georgina Shanks	Parent Rep	Elected	November 2023
Ms Jennifer Hoskin-Wyber	Parent Rep	Elected	November 2023

Accountant (In-house): Nemia Gariando

ROYAL OAK PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2020

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Royal Oak Primary School

Statement of Responsibility

For the year ended 31 December 2020

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

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

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

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

Michael Samuel Berry
Full Name of Board Chairperson

Megan Joan Clotworthy
Full Name of Principal

[Signature]
Signature of Board Chairperson

[Signature]
Signature of Principal

20-05-2021
Date:

20-05-2021
Date:

Royal Oak Primary School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Revenue				
Government Grants	2	5,476,479	5,214,629	5,204,645
Locally Raised Funds	3	320,229	430,713	485,799
Interest income		17,136	25,900	25,224
International Students	4	47,130	70,000	69,637
		<u>5,860,974</u>	<u>5,741,242</u>	<u>5,785,305</u>
Expenses				
Locally Raised Funds	3	51,630	71,275	89,232
International Students	4	4,324	3,900	3,684
Learning Resources	5	3,597,677	3,559,170	3,578,841
Administration	6	275,255	285,075	295,013
Finance		7,326	7,261	5,861
Property	7	1,764,168	1,644,786	1,668,076
Depreciation	8	167,695	161,000	181,804
Loss on Disposal of Property, Plant and Equipment		2,579	800	328
		<u>5,870,654</u>	<u>5,733,267</u>	<u>5,822,839</u>
Net Surplus / (Deficit) for the year		(9,680)	7,975	(37,534)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(9,680)</u>	<u>7,975</u>	<u>(37,534)</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.

Royal Oak Primary School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January		1,075,038	1,075,039	1,112,572
Total comprehensive revenue and expense for the year		(9,680)	7,975	(37,534)
Equity at 31 December	26	1,065,358	1,083,014	1,075,038
Retained Earnings		1,065,358	1,083,014	1,075,038
Reserves		-	-	-
Equity at 31 December		1,065,358	1,083,014	1,075,038

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.

Royal Oak Primary School

Statement of Financial Position

As at 31 December 2020

		2020	2020	2019
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	9	410,793	419,921	728,010
Accounts Receivable	10	475,253	425,330	446,399
GST Receivable		26,473	20,000	-
Prepayments		26,085	16,000	15,399
Investments	11	520,000	250,000	500,000
		<u>1,458,604</u>	<u>1,131,251</u>	<u>1,689,808</u>
Current Liabilities				
GST Payable		-	-	54,999
Accounts Payable	13	633,977	476,000	502,381
Borrowings - Due in one year	14	15,472	-	-
Revenue Received in Advance	15	18,745	20,000	37,301
Provision for Cyclical Maintenance	16	28,788	41,810	130,778
Finance Lease Liability - Current Portion	17	40,217	26,085	32,289
Funds held for Capital Works Projects	19	158,511	-	392,460
Funds for Resource Teachers of Learning & Behaviour services	20	37,081	-	3,547
		<u>932,791</u>	<u>563,895</u>	<u>1,153,755</u>
Working Capital Surplus/(Deficit)		525,813	567,356	536,053
Non-current Assets				
Investments	11	568	550	579
Property, Plant and Equipment	12	660,264	606,512	642,013
		<u>660,832</u>	<u>607,062</u>	<u>642,592</u>
Non-current Liabilities				
Borrowings	14	23,285	-	-
Provision for Cyclical Maintenance	16	45,657	55,574	80,475
Finance Lease Liability	17	51,843	35,330	22,631
Funds held in Trust	18	502	500	501
		<u>121,287</u>	<u>91,404</u>	<u>103,607</u>
Net Assets		<u><u>1,065,358</u></u>	<u><u>1,083,014</u></u>	<u><u>1,075,038</u></u>
Equity	26	<u><u>1,065,358</u></u>	<u><u>1,083,014</u></u>	<u><u>1,075,038</u></u>

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

Royal Oak Primary School

Statement of Cash Flows

For the year ended 31 December 2020

	Note	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash flows from Operating Activities				
Government Grants		1,177,353	1,027,010	1,070,253
Locally Raised Funds		319,527	429,713	486,021
International Students		29,412	77,600	77,221
Goods and Services Tax (net)		(81,472)	1,686	73,543
Payments to Employees		(990,227)	(931,900)	(887,629)
Payments to Suppliers		(303,344)	(512,370)	(567,092)
Cyclical Maintenance Payments in the year		(145,374)	(55,270)	(14,000)
Interest Paid		(7,326)	(7,261)	(5,861)
Interest Received		17,265	25,600	24,699
Net cash from/(to) Operating Activities		15,814	54,808	257,155
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	(656)
Purchase of Property Plant & Equipment (and Intangibles)		(105,774)	(99,299)	(84,377)
Purchase of Investments		(19,989)	-	(78,098)
Proceeds from Sale of Investments		-	90,028	-
Net cash from/(to) Investing Activities		(125,763)	(9,271)	(163,131)
Cash flows from Financing Activities				
Finance Lease Payments		(45,611)	(16,548)	(48,275)
Funds Administered on Behalf of Third Parties		33,535	(514)	(2,652)
Loans Received/ Repayment of Loans		38,757	-	-
Funds Held for Capital Works Projects		(233,949)	-	389,001
Net cash from/(to) Financing Activities		(207,268)	(17,062)	338,074
Net increase/(decrease) in cash and cash equivalents		(317,217)	28,475	432,098
Cash and cash equivalents at the beginning of the year	9	728,010	391,446	295,912
Cash and cash equivalents at the end of the year	9	410,793	419,921	728,010

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.

Royal Oak Primary School

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 16.

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 12.

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.

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.

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) 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.

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 school's receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

h) 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.

i) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	10–75 years
Furniture and equipment	2–10 years
Information and communication technology	3–10 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

j) Impairment of property, plant, and equipment and intangible assets

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

Non cash generating assets

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

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

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

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

k) 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.

l) 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 annual leave earned by non teaching staff, but not yet taken at balance date.

Long-term employee entitlements

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

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

m) Revenue Received in Advance

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

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.

n) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

o) Shared Funds

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

p) 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).

q) Financial Instruments

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

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. All of these financial liabilities are categorised as 'financial liabilities measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

r) Borrowings

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

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

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.

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.

2. Government Grants

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	879,132	797,433	777,107
Teachers' Salaries Grants	2,800,413	2,790,000	2,834,876
Use of Land and Buildings Grants	1,522,052	1,390,000	1,357,524
Other MoE Grants	274,882	237,196	235,138
	5,476,479	5,214,629	5,204,645

The school has not opted in to the donations scheme for this year.

Operational Grants total includes additional COVID-19 funding totalling \$20,776 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	176,505	224,850	250,345
Activities	46,653	58,652	74,003
Fundraising	4,291	45,000	34,618
Other Revenue	92,780	102,211	126,833
	320,229	430,713	485,799
Expenses			
Activities	48,767	69,835	84,295
Fundraising (Costs of Raising Funds)	836	1,000	1,015
Other Locally Raised Funds Expenditure	2,027	440	3,922
	51,630	71,275	89,232
Surplus/ (Deficit) for the year Locally raised funds	268,599	359,438	396,567

4. International Student Revenue and Expenses

	2020	2020	2019
	Actual	Budget	Actual
	Number	(Unaudited)	Number
International Student Roll	14		20
	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
International Student Fees	47,130	70,000	69,637
Expenses			
Commissions	2,160	2,000	1,784
International Student Levy	2,164	1,900	1,900
	4,324	3,900	3,684
Surplus/ (Deficit) for the year International Students	42,806	66,100	65,953

5. Learning Resources

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	14,810	37,850	51,570
Equipment Repairs	-	1,050	680
Information and Communication Technology	32,210	33,025	33,058
Library Resources	2,132	2,000	2,021
Employee Benefits - Salaries	3,519,811	3,444,600	3,452,696
Teaching Resources	23,313	25,645	24,792
Staff Development	5,401	15,000	14,023
	<u>3,597,677</u>	<u>3,559,170</u>	<u>3,578,841</u>

6. Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	7,820	7,820	7,620
Board of Trustees Fees	3,240	3,240	3,240
Board of Trustees Expenses	11,733	9,500	23,444
Communication	6,839	7,000	7,103
Consumables	5,627	7,400	8,248
Other	2,039	3,420	3,688
Employee Benefits - Salaries	208,729	216,400	208,515
Insurance	10,225	10,225	9,968
Service Providers, Contractors and Consultancy	19,003	20,070	23,187
	<u>275,255</u>	<u>285,075</u>	<u>295,013</u>

7. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	12,663	7,500	7,547
Consultancy and Contract Services	57,649	58,250	68,758
Cyclical Maintenance Provision	8,566	30,136	73,030
Grounds	6,953	6,000	8,126
Heat, Light and Water	34,729	40,000	41,287
Repairs and Maintenance	43,917	38,000	38,203
Use of Land and Buildings	1,522,052	1,390,000	1,357,524
Security	14,857	13,000	14,859
Employee Benefits - Salaries	62,782	61,900	58,742
	<u>1,764,168</u>	<u>1,644,786</u>	<u>1,668,076</u>

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

8. Depreciation

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings - School	13,574	13,574	13,598
Furniture and Equipment	67,764	67,350	66,316
Information and Communication Technology	24,869	29,199	34,955
Leased Assets	43,710	32,625	47,983
Library Resources	17,778	18,252	18,952
	<u>167,695</u>	<u>161,000</u>	<u>181,804</u>

9. Cash and Cash Equivalents

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	200	200	200
Bank Current Account	290,481	319,609	627,698
Bank Call Account	112	112	112
Short-term Bank Deposits	120,000	100,000	100,000
Cash and cash equivalents for Statement of Cash Flows	<u>410,793</u>	<u>419,921</u>	<u>728,010</u>

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

Of the \$410,793 Cash and Cash Equivalents, \$158,511 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan, including the School Investment Package.

Of the \$410,793 Cash and Cash Equivalents, \$37,081 is held by the School on behalf of the RTLB cluster. See note 20 for details of how the funding received for the cluster has been spent in the year.

10. Accounts Receivable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	3,725	3,000	3,861
Receivables from the Ministry of Education	21,638	20,830	44,977
Interest Receivable	2,081	1,500	2,210
Teacher Salaries Grant Receivable	447,809	400,000	395,351
	<u>475,253</u>	<u>425,330</u>	<u>446,399</u>
Receivables from Exchange Transactions	5,806	4,500	6,071
Receivables from Non-Exchange Transactions	469,447	420,830	440,328
	<u>475,253</u>	<u>425,330</u>	<u>446,399</u>

11. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	520,000	250,000	500,000
Non-current Asset			
Long-term Bank Deposits	568	550	579
Total Investments	520,568	250,550	500,579

12. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2020						
Buildings	177,530	-	-		(13,574)	163,956
Furniture and Equipment	234,005	76,900	(80)		(67,764)	243,061
Information and Communication Technology	40,490	17,990	-		(24,869)	33,611
Leased Assets	47,168	82,751			(43,710)	86,209
Library Resources	142,820	10,884	(2,499)		(17,778)	133,427
Balance at 31 December 2020	642,013	188,525	(2,579)	-	(167,695)	660,264

The net carrying value of equipment held under a finance lease is \$86,209 (2019: \$47,168)

Leased assets held under a finance lease includes RTLB related leased equipment with net carrying value of of \$22,019 (2019: \$22,269)

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2020			
Buildings	408,853	(244,893)	163,956
Furniture and Equipment	1,352,900	(1,109,842)	243,061
Information and Communication Technology	274,848	(241,236)	33,611
Leased Assets	168,097	(81,891)	86,209
Library Resources	380,240	(246,812)	133,427
Balance at 31 December 2020	2,584,938	(1,924,674)	660,264

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2019						
Buildings	191,128				(13,598)	177,530
Furniture and Equipment	250,063	50,258			(66,316)	234,005
Information and Communication Technology	51,731	23,714			(34,955)	40,490
Leased Assets	69,449	25,702			(47,983)	47,168
Library Resources	151,039	11,061	(328)		(18,952)	142,820
Balance at 31 December 2019	713,410	110,735	(328)	-	(181,804)	642,013

The net carrying value of equipment held under a finance lease is \$47,168 (2018: \$69,448)

Leased assets held under a finance lease includes RTLB related leased equipment with net carrying value of \$22,269 (2018: \$26,793)

2019	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Buildings	408,851	(231,321)	177,530
Building Improvements	-	-	-
Furniture and Equipment	1,324,282	(1,090,277)	234,005
Information and Communication Technology	298,815	(258,325)	40,490
Leased Assets	169,947	(122,779)	47,168
Library Resources	385,657	(242,837)	142,820
Balance at 31 December 2019	2,587,552	(1,945,539)	642,013

13. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	36,473	20,000	14,665
Accruals	136,653	30,000	80,005
Capital Accruals for PPE items	-	15,000	-
Employee Entitlements - Salaries	447,809	400,000	395,351
Employee Entitlements - Leave Accrual	13,042	11,000	12,360
	633,977	476,000	502,381

Payables for Exchange Transactions	633,977	476,000	502,381
	633,977	476,000	502,381

The carrying value of payables approximates their fair value.

14. Borrowings

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Due in One Year	15,472	-	-
Due Beyond One Year	23,285	-	-
	38,757	-	-

The school recognises RTLB related borrowings at 31 December 2020 of \$38,757 (31 December 2019: \$0). The RTLB cluster entered into an agreement with Two Degrees to purchase iPhones under a mobile repayment plan. The full price of the iPhones is repaid in 36 monthly instalment of \$1,289, with no interest charged.

15. Revenue Received in Advance

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
International Student Fees	18,583	20,000	36,301
Other	162	-	1,000
	<u>18,745</u>	<u>20,000</u>	<u>37,301</u>

16. Provision for Cyclical Maintenance

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	211,253	211,253	152,223
Increase/ (decrease) to the Provision During the Year	8,566	30,137	73,030
Use of the Provision During the Year	(145,374)	(144,006)	(14,000)
Provision at the End of the Year	<u>74,445</u>	<u>97,384</u>	<u>211,253</u>
Cyclical Maintenance - Current	28,788	41,810	130,778
Cyclical Maintenance - Term	45,657	55,574	80,475
	<u>74,445</u>	<u>97,384</u>	<u>211,253</u>

17. Finance Lease Liability

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

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	46,647	26,085	36,275
Later than One Year and no Later than Five Years	53,016	34,950	21,643
	<u>99,663</u>	<u>61,035</u>	<u>57,918</u>

18. Funds held in Trust

	2020	2020	2019
	Actual	Budget	Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Non-current	502	500	501
	<u>502</u>	<u>500</u>	<u>501</u>

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

19. 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:

2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Permanent Outdoor Shade Structure <i>in progress</i>	-	180,000	(30,500)	-	149,500
5YP - Stage 4 roofing <i>completed</i>	(7,198)	7,198	-	-	-
5YP - Middle Block refurbishment <i>completed</i>	-	-	-	-	-
5YP - Boiler removal <i>completed</i>	-	-	-	-	-
Block 6, 8 & STEM refurbishment <i>in progress</i>	392,460	-	(383,449)	-	9,011
Totals	385,262	187,198	(413,949)	-	158,511

The balance of \$7,198 for 5YP- Stage 4 roofing project was recognised as Accounts Receivable in 2019. This has been received during the year.

Represented by:

Funds Held on Behalf of the Ministry of Education	158,511
Funds Due from the Ministry of Education	-
	<u>158,511</u>

2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
5YP - Stage 4 roofing <i>completed</i>	(12,685)	76,500	(71,013)	-	(7,198)
5YP - Middle Block refurbishment <i>in progress</i>	(68,447)	530,000	(461,553)	-	-
5YP - Boiler removal <i>in progress</i>	3,459	-	(3,459)	-	-
Block 6, 8 & STEM refurbishment <i>in progress</i>	(3,360)	423,000	(27,180)	-	392,460
Totals	(81,033)	1,029,500	(563,205)	-	385,262

The closing balance of \$7,198 for 5YP- Stage 4 roofing project is recognised as Accounts Receivable.

20. Funds for RTLB Services

Royal Oak Primary School is the lead school funded by the Ministry of Education to provide the services of Resource Teachers of Learning and Behaviour to its cluster of schools.

	2020 Actual \$	2020 (Unaudited) \$	2019 Actual \$
Funds held at beginning of the year	3,547	3,547	5,272
Revenue			
Teachers' Salary Grant	2,884,081	2,750,000	2,698,641
Administration Grant	102,507	102,507	102,507
Learning Support Funding	193,264	193,264	193,264
Travel Grant	107,097	107,097	107,097
Other Revenue	48,834	28,590	70,315
	<u>3,335,783</u>	<u>3,181,458</u>	<u>3,171,824</u>
Total funds available	3,339,330	3,185,005	3,177,096

<i>Expenses</i>			
Employee Benefit - Salaries	2,884,081	2,750,000	2,698,641
Administration	121,984	115,560	155,288
Learning Support	190,213	180,000	186,085
Travel	78,419	110,693	106,240
Other Expenses	6,018	15,437	17,961
	<u>3,280,715</u>	<u>3,171,690</u>	<u>3,164,215</u>
Purchase of Assets	21,534	13,315	9,334
Funds Held at Year End	<u>37,081</u>	<u>-</u>	<u>3,547</u>
Equity	<u>37,081</u>	<u>-</u>	<u>3,547</u>

21. 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.

22. Remuneration

Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	3,240	3,240
Full-time equivalent members	0.13	0.16
<i>Leadership Team</i>		
Remuneration	812,002	736,170
Full-time equivalent members	7	6
Total key management personnel remuneration	<u>815,242</u>	<u>739,410</u>
Total full-time equivalent personnel	<u>7.13</u>	<u>6.16</u>

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 1

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160-170	90-100
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	-	-

Principal 2

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	-	80-100
Benefits and Other Emoluments	-	0-5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
100-110	3.00	3.00
110-130	2.00	1.00
	<u>5.00</u>	<u>4.00</u>

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

23. Compensation and Other Benefits Upon Leaving

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

	2020 Actual	2019 Actual
Total	-	-
Number of People	-	-

24. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

25. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has entered into contract agreements for capital works as follows:

(a) \$121,200 contract for the construction of a permanent outdoor shade structure to be completed in 2021, which will be fully funded by the Ministry of Education. \$180,000 has been received of which \$30,500 has been spent on the project to date as disclosed in note 19.

(Capital commitments at 31 December 2019: \$470,000)

(b) Operating Commitments

(Operating commitments at 31 December 2020: nil)

(Operating Commitment at 31 December 2019: nil)

26. 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.

27. Financial Instruments

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

Financial assets measured at amortised cost

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	410,793	419,921	728,010
Receivables	475,253	425,330	446,399
Investments - Term Deposits	520,568	250,550	500,579
Total Financial assets measured at amortised cost	<u>1,406,614</u>	<u>1,095,801</u>	<u>1,674,988</u>

Financial liabilities measured at amortised cost

Payables	633,977	476,000	502,381
Borrowings - Loans	38,757	-	-
Finance Leases	92,060	61,415	54,920
Total Financial Liabilities Measured at Amortised Cost	<u>764,794</u>	<u>537,415</u>	<u>557,301</u>

28. Events After Balance Date

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

29. List of Cluster Schools

The following schools are part of the RTLB cluster as detailed in Note 20.

Cornwall Park School	Baradene College	Bailey Road School
Ellerslie School	Glendowie College	Churchill Park School
Mangere Bridge School	Kohimarama School	Glen Innes School
Marcellin College	Meadowbank School	Glen Taylor School
Michael Park School	Mt Carmel School	Glenbrae Primary School
Michael Park HS	Orakei School	Glendowie School
Onehunga High School	Parnell School	Panmure Bridge School
Onehunga Primary School	Remuera Intermediate	Panmure District School
One Tree Hill College	Remuera Primary	Pt England School
Oranga School	Sacred Heart College	Ruapotaka School
Royal Oak Intermediate School	Selwyn College	Sommerville School
Royal Oak School	St Heliers School	St Patrick's School (Panmure)
St Joseph's School (Onehunga)	St Ignatius School (St Heliers)	St Pius X School (Glen Innes)
St Mary's Ellerslie	St Joseph's School (Orakei)	Stanhope Road School
Te Papapa School	St Michael's School (Remuera)	Sylvia Park School
Waterlea Public School	Tamaki Primary School	Tamaki College
St Thomas School	Te Kura Maori o Puau Te Moananui -a-Kiwa	
Stonefields School		
Victoria Avenue School		

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Independent Auditor's Report

To the readers of Royal Oak Primary School's Financial statements For the year ended 31 December 2020

The Auditor-General is the auditor of Royal Oak Primary School (the School). The Auditor-General has appointed me, Kumar Aravinda, using the staff and resources of RSM Hayes Audit, 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 20, that comprise the statement of financial position as at 31 December 2020, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 20 May 2021. This is the date at which our opinion is expressed.

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

Basis 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 for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance, and kiwisport report, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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

A handwritten signature in blue ink that reads 'Kumar Aravinda'.

Kumar Aravinda
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand

Royal Oak Primary School Annual Report 2020

Royal Oak Primary School is strongly focused on student achievement and wellbeing. Achievement levels are regularly monitored, and programmes provided to have as many students as possible reach or exceed expected curriculum levels. An increased emphasis on staff and student wellbeing, and high levels of positive parent participation support increased engagement in learning from students and teachers. The school's strategic plan forms the basis of how decisions are made throughout the year. It is pleasing to report that academic targets are on track and qualitative data suggests a happy and inclusive learning environment.

2020 was a year like no other. We quickly developed flexibility to enable us to work remotely and connect with our tamariki and whānau online. With BYOD operating from Year 3 upwards, this was fairly seamless, however, we did distribute devices to a number of families during the various lockdowns. We also distributed hard packs to some whānau. This became easier as we became more experienced with the lockdown procedures. We took a PL opportunity to develop our distance learning capacity during lockdown.

Mathematics PL continued throughout 2020 with a focus on inquiry and problem solving with mixed ability groupings. This was the major PL focus for the year as the two year Ministry contract finished at the end of 2020. Continued training in IYT took place to ensure the majority of our teachers are trained. The staff worked with Anton Blank unpacking Te Whare Tapa Whā and developing understandings of unconscious bias and how to recognise and address this in our kura.

Roseanne Gibson, manager of Cluster 8 RTLB (Ngā Manu Āwhina), has continued to work closely with the principal to develop a strong and effective RTLB cluster. There are 30 RTLB employed and additional part time specialist support staff and the cluster is seen nation-wide as high performing.


School property is well maintained following the 10-year schedule. The entire school underwent exterior painting in 2020. Renovated flexible Learning Environments continue to provide a model for sharing strengths, guiding practice and supporting academic acceleration. Classrooms are bright and attractive, well-resourced and furnished, and reflect inclusive learning programmes.

Excellent links exist between the Parent Group and the school and, as a result, the parent community is very active in supporting the school in significant fundraising. This is a key factor in the provision of additional school resources and in networking within our multicultural community. The major fundraiser for 2020 was cancelled due to COVID-19, however, the Parent Group persevered and organised a smaller scale Garage Sale fundraiser later in the year.


The Board of Trustees is a dedicated and committed group of parents. The Board is active in policy review and the meetings are heavily focused on raising student achievement and reporting in all NAG areas and progress with the Strategic Plan. Two members came to the end of their term at the end of 2020 and one member left due to moving away. These positions were filled by election and co-option.

Staff recruitment, when needed, does not pose too much of a problem. At the end of 2020, 3 teachers left, including one on parental leave. As Royal Oak Primary School is a sought after place to work, the school leaders are generally able to recruit capable staff.

Royal Oak Primary School has a strong and focused leadership team. The school is proactive in its desire for high student achievement, building positive and inclusive links with the diverse community and in supporting its staff. There continue to be high levels of trust and respect within the school community.



Megan Clotworthy (Principal)
March 2021



Michael Berry (Board Chair)
March 2021

Analysis of Variance Reporting



School Name:	Royal Oak Primary School	School Number:	1475
Strategic Aim:	<ul style="list-style-type: none"> To further develop effective pedagogy and student agency within innovative learning environments through future-focused learning and digital literacy. To continue to build an inclusive and nurturing community with an increased focus on wellbeing and culturally responsive practices. To continue to explore opportunities to provide a future focused curriculum. To develop mathematical practices using an inquiry based approach to provide contextual authenticity. 		
Annual Aim:	<p>To raise the rate of progress for all Māori students deemed at risk of not achieving at the expected level in reading.</p> <p>To raise levels of reading and mathematics achievement of Pasifika students.</p> <p>To raise the achievement levels in writing of Year 6 students (2020)</p>		
Target:	<p>Target 1: To increase achievement to 75%+ at or above expected level in Reading for Māori students.</p> <p>Target 2: To increase achievement to 75%+ at or above expected level in Reading and Mathematics for Pasifika students.</p> <p>Target 3: To lift Year 6 (2020) Writing from 69% (Year 5 2019) at or above expected level to 75%</p>		
Baseline Data:	<p>Target 1: 73.9% at or above for Māori reading</p> <p>Target 2: 73.6% at or above for Pasifika Reading and 72.4% at or above for Pasifika Mathematics</p> <p>Target 3: 69% at or above for Year 5 going into Year 6 for Writing</p>		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Teachers analysed assessment data and set next learning steps with students early in term one.</p> <p>Data shared at parent goal setting conferences and areas of concern and strength noted.</p> <p>A rigorous approach to school review expectations led by senior managers.</p> <p>Teachers created targeted programmes to support learning needs.</p> <p>Moderation of OTJ's- data was gathered each term with teachers making OTJ's and sharing the evidence used to make this.</p> <p>Teacher judgments were compared and discussed.</p> <p>Moderation practices continued.</p> <p>A number of small intervention groups for target students introduced.</p> <p>Target students are regularly tracked by teachers and senior managers.</p>	<p>71.4% at or above for Māori reading 3.6% below target.</p> <p>62.8% at or above for Pasifika Reading, 12.2% below target</p> <p>64.9% at or above for Pasifika Mathematics: 10.1% below target</p> <p>86% at or above for Year 6 writing: 11% above target</p>	<p>A variance below may be attributed to transition to the next curriculum level. We have noticed this can occur at the transition from Level 2 to Level 3. This will be tracked closely. These will continue to be targets in 2021.</p> <p>COVID 19 also impacted on some of our Māori and Pasifika families as they were hesitant to return to school and some did not engage with distance learning.</p> <p>We had an influx of students at Year 5 from other schools. A large number of these students arrived needing learning support – therefore the demographic of the cohort had changed.</p> <p>We have a number of Māori and Pasifika learners who have been diagnosed with specific learning needs.</p> <p>A continual focus on outcomes over the year.</p> <p>Teachers are more confident and regular in their moderation processes.</p> <p>A strong, school wide writing programme is embedded and students are confident and well-</p>	<p>Targets are set: To have 80% achieving at or above expected level in Reading for Māori students.</p> <p>To have 75%+ achieving at or above expected level in Reading for Pasifika students</p> <p>To have 75%+ achieving at or above expected level in Mathematics for Pasifika students.</p> <p>To achieve 80% at or above expected level in Year 4/5/6 writing</p>

<p>Collaborative spaces allowed more frequent one on one support situations.</p>	<p>Senior Managers and teachers were increasingly focused on tracking the target groups.</p> <p>Effective, explicit teaching strategies were shared.</p> <p>Continued moderation of reading, writing and mathematics schoolwide.</p> <p>Increased targeted intervention.</p>	<p>scaffolded in their writing.</p> <p>Strong emphasis on target student identification and working on explicit strategies.</p> <p>Collaborative practices continued, allowing greater one on one and small group intervention.</p> <p>Continual moderation and staff reflection on practice.</p>	<p>Small, target groups will be identified for all curriculum areas. These groups will be tracked closely by teachers and senior managers.</p> <p>Team leaders and senior managers will continue to regularly monitor data and work with teams on effective practices.</p> <p>Collaborative practices will have a planned component for one on one and small group teaching</p> <p>.6 Maths intervention teacher employed to support mathematics PL</p> <p>.8 ESOL teacher employed and a focus on oral language, supported by ELAs – English Language Assistants who work supporting small groups in class.</p> <p>Quick 60 groups to include target students</p> <p>Phonological groups to include target students</p> <p>Stuctured Literacy Programme introduced to the Acorns.</p> <p>Continue to work on teacher recognition of unconscious bias and how this can impact on learning.</p> <p>Mahi Tahi evenings – to get to know whānau and ways in which</p>
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			you can connect with whānau to support the tamariki's learning.
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			Focus on teaching Māori as Maōri.
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Planning for next year:			

			Mahi Tahi evenings to build relationships with whānau
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			Consult with our Pasifika and Māori communities
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			Introduce Structured Literacy approach
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			Maths PLD to support inquiry-based approach for teaching mathematics – continue sustaining this programme – Sandra Powell in classes each Wednesday to support this.
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			Resource funding for mathematics resources to support PLD
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			Emphasis on Teacher Inquiry through the Professional Growth Cycle – all teachers to have personal teaching inquiry focused on improving achievement of target students.
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			Mathematics intervention programmes for target students
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			Quick 60 and Phonological intervention programmes for target students
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			Intervention programme for Year 6 writers with specific needs
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			Target students tracked through work within Kahui Ako
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			PACT tool introduced to track target students
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			Twice yearly reporting to the Board on achievement, including value added progress.
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			Continued development of culturally responsive practice across the school
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			Continued opportunities made available to ensure all students have a chance to excel or enjoy interest-based learning, including learning through play in Years 1 and 2, Passion projects in Year 3 and 4 and Free-thinking work in Year 5 and 6.
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KiwiSport

KiwiSport is a Government funding initiative to support students' participation in organised sport. In 2020, we greatly appreciated receiving KiwiSport funding of \$8,277 as part of our operations grant.

A learning support person was employed to work during break times to supervise games. The games were carefully timetabled so that all children in the school were able to participate in various games/sport activities. This has meant that every child in our school has had increased physical education experiences.

The learning support person was also engaged in coaching Senior Sport which included children in Years 4 to 6.