

# **Rosehill School**

## **Annual Report for the year ended 31 December 2019**

<b>Ministry Number:</b>	1472
<b>Principal:</b>	Gillian Hedley
<b>School Address:</b>	48-52 Rosehill Drive, Papakura
<b>School Postal Address:</b>	48-52 Rosehill Drive, Papakura 2113
<b>School Phone:</b>	09 298 4569
<b>School Email:</b>	<a href="mailto:office@rosehill.school.nz">office@rosehill.school.nz</a>
<b>Service Provider:</b>	Edtech Financial Services Ltd

## Rosehill School

# Members of the Board of Trustees

For the year ended 31 December 2019

<b>Name</b>	<b>Position</b>	<b>How position on Board gained</b>	<b>Occupation</b>	<b>Term expired/expires</b>
Gill Hedley	Principal		Principal	
Mark Walsdorf	Chairperson	Elected		May 2022
Manpreet Dhaliwal	Deputy Chair	Elected	Teacher	May 2022
Mere Baker	BOT Member	Elected		May 2022
Melida de Jesus	BOT Member			May 2022
Tracey Gidman	Staff Trustee	Elected	Support Staff	May 2019
Nane Lockington	BOT Member	Elected		May 2022
Freda Potae	BOT Member	Elected		May 2019
Monera Tshaba	BOT Member	Elected		May 2022
Jackie Turvey	Staff Trustee	Elected	Support Staff	May 2022
Ian Webb	BOT Member	Elected		May 2022
Rachel Keating	BoT Secretary		Teacher	May 2022

# **Rosehill School**

## **Annual Report**

For the year ended 31 December 2019

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**Rosehill School**  
**Statement of Responsibility**  
For the year ended 31 December 2019

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2019 fairly reflects the financial position and operations of the school.

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

Mark Walsdorf

Full Name of Board Chairperson

M Walsdorf

Signature of Board Chairperson

29/5/20

Date:

Colleen P. Hedley

Full Name of Principal

Colleen P. Hedley

Signature of Principal

29/5/2020

Date:

## Rosehill School

# Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Revenue</b>				
Government Grants	2	9,178,164	8,631,853	8,366,101
Locally Raised Funds	3	24,062	32,600	27,129
Interest Income		23,869	19,000	27,654
		<u>9,226,095</u>	<u>8,683,453</u>	<u>8,420,884</u>
<b>Expenses</b>				
Locally Raised Funds	3	15,304	11,000	23,813
Learning Resources	4	7,841,560	7,423,331	7,005,563
Administration	5	152,024	238,150	321,327
Finance		6,989	5,214	3,947
Property	6	882,767	867,151	948,206
Depreciation	7	178,489	160,000	155,118
Loss on Disposal of Property, Plant and Equipment		1,591	-	1,521
		<u>9,078,724</u>	<u>8,704,846</u>	<u>8,459,495</u>
<b>Net Surplus for the year</b>		<b>147,371</b>	<b>(21,393)</b>	<b>(38,611)</b>
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u><b>147,371</b></u>	<u><b>(21,393)</b></u>	<u><b>(38,611)</b></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.



## Rosehill School

# Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	2019	2019	2018
Notes	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
<b>Balance at 1 January</b>	<b>2,414,363</b>	<b>2,414,363</b>	<b>2,394,672</b>
Total comprehensive revenue and expense for the year	147,371	(21,393)	(38,611)
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	-	-	58,302
<b>Equity at 31 December</b>	<b>2,561,734</b>	<b>2,392,970</b>	<b>2,414,363</b>
Retained Earnings	2,561,734	2,392,970	2,414,363
<b>Equity at 31 December</b>	<b>2,561,734</b>	<b>2,392,970</b>	<b>2,414,363</b>

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.



**Rosehill School**  
**Statement of Financial Position**

As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	150,488	1,033,075	1,378,309
Accounts Receivable	9	661,654	331,750	352,624
GST Receivable		21,759	30,000	31,105
Prepayments		17,107	14,300	14,326
Investments	10	600,000	300,000	-
		<u>1,451,008</u>	<u>1,709,125</u>	<u>1,776,364</u>
<b>Current Liabilities</b>				
Accounts Payable	12	518,388	374,400	717,889
Provision for Cyclical Maintenance	13	26,763	27,063	2,667
Finance Lease Liability - Current Portion	14	32,701	25,096	24,676
Funds Held for Capital Works Projects	15	11,344	-	11,344
		<u>589,196</u>	<u>426,559</u>	<u>756,576</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>861,812</b>	<b>1,282,566</b>	<b>1,019,788</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	1,222,931	1,186,674	1,186,674
Capital Works in Progress		567,308	-	308,790
		<u>1,790,239</u>	<u>1,186,674</u>	<u>1,495,464</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	47,271	47,271	57,943
Finance Lease Liability	14	43,046	28,999	42,946
		<u>90,317</u>	<u>76,270</u>	<u>100,889</u>
<b>Net Assets</b>		<u><b>2,561,734</b></u>	<u><b>2,392,970</b></u>	<u><b>2,414,363</b></u>
<b>Equity</b>	21	<u><b>2,561,734</b></u>	<u><b>2,392,970</b></u>	<u><b>2,414,363</b></u>

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



# Rosehill School

## Statement of Cash Flows

For the year ended 31 December 2019

	2019	2019	2018
Note	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Cash flows from Operating Activities</b>			
Government Grants	3,692,920	3,707,713	3,742,591
Locally Raised Funds	25,805	32,643	30,146
Goods and Services Tax (net)	9,346	1,105	3,721
Payments to Employees	(3,013,094)	(3,169,430)	(2,819,651)
Payments to Suppliers	(887,743)	(754,945)	(316,146)
Interest Paid	(5,989)	(5,214)	(3,947)
Interest Received	18,664	18,975	32,334
Net cash from Operating Activities	<u>(161,091)</u>	<u>(169,153)</u>	669,048
<b>Cash flows from Investing Activities</b>			
Proceeds from Sale of PPE (and Intangibles)	(1,591)	(282,465)	(1,521)
Purchase of PPE (and Intangibles)	(434,113)	336,905	(184,450)
Purchase of Investments	(600,000)	-	653,439
Proceeds from Sale of Investments	-	(300,000)	-
Net cash from Investing Activities	<u>(1,035,704)</u>	<u>(245,560)</u>	467,468
<b>Cash flows from Financing Activities</b>			
Furniture and Equipment Grant	-	-	58,302
Finance Lease Payments	(31,026)	80,823	(17,870)
Funds Held for Capital Works Projects	-	(11,344)	-
Net cash from Financing Activities	<u>(31,026)</u>	<u>69,479</u>	40,432
<b>Net increase/(decrease) in cash and cash equivalents</b>	<u><b>(1,227,821)</b></u>	<u><b>(345,234)</b></u>	<u><b>1,176,948</b></u>
Cash and cash equivalents at the beginning of the year	8 1,378,309	1,378,309	201,361
Cash and cash equivalents at the end of the year	8 <u>150,488</u>	<u>1,033,075</u>	<u>1,378,309</u>

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

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





# Notes to the Financial Statements

For the year ended 31 December 2019

## 1. Statement of Accounting Policies

### Reporting Entity

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

### Basis of Preparation

#### Reporting Period

The financial reports have been prepared for the period 1 January 2019 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

#### Basis of Preparation

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

#### Financial Reporting Standards Applied

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

#### Standard Early Adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 24.

#### PBE Accounting Standards Reduced Disclosure Regime

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

#### Measurement Base

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

#### Presentation Currency

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

#### Specific Accounting Policies

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

#### Critical Accounting Estimates And Assumptions

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

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

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

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



## Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

### *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.

### **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.

#### **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.

#### **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 2019

### 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.

### Accounts Receivable

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

### Prior Year Policy

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

### 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.

### 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.

### Prior Year Policy

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

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

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

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

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

### Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$300 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

### 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:

Buildings	40 years
Furniture and equipment	5-15 years
Information and communication technology	4 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

### 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.



## Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

### 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.

### Employee Entitlements

#### *Short-term employee entitlements*

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

### 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).

### Financial Assets and Liabilities

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

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

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

### 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.

### Budget Figures

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

### 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.



## Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

## 2 Government Grants

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	920,111	912,651	888,773
Teachers' Salaries Grants	4,688,929	4,300,000	4,150,737
Use of Land and Buildings Grants	519,191	648,107	656,098
Other MoE Grants	3,020,346	2,741,095	2,618,593
Other Government Grants	29,587	30,000	51,900
	<u>9,178,164</u>	<u>8,631,853</u>	<u>8,366,101</u>

## 3 Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Revenue</b>			
Donations	1,100	3,000	1,735
Activities	22,962	29,600	25,394
	<u>24,062</u>	<u>32,600</u>	<u>27,129</u>
<b>Expenses</b>			
Activities	14,938	11,000	23,715
Trading	366	-	83
Fundraising (Costs of Raising Funds)	-	-	15
	<u>15,304</u>	<u>11,000</u>	<u>23,813</u>
	<u>8,758</u>	<u>21,600</u>	<u>3,316</u>

*Surplus/ (Deficit) for the year Locally Raised Funds*

## 4 Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	129,706	140,681	108,694
Equipment Repairs	1,924	2,200	1,714
Information and Communication Technology	37,018	35,500	40,866
Extra-Curricular Activities	9,600	4,000	3,615
Library Resources	6,455	4,000	673
Employee Benefits - Salaries	4,711,298	4,424,950	4,185,290
Staff Development	48,771	52,200	46,460
Resource/attached teacher costs	2,896,788	2,759,800	2,618,251
	<u>7,841,560</u>	<u>7,423,331</u>	<u>7,005,563</u>



## Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

### 5 Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	5,700	6,000	5,526
Board of Trustees Fees	9,330	12,000	9,350
Board of Trustees Expenses	15,599	15,300	11,484
Communication	13,397	12,750	13,780
Consumables	1,766	2,000	269
Operating Lease	-	-	2,277
Other	18,095	18,800	15,676
Employee Benefits - Salaries	68,551	144,500	243,100
Insurance	14,006	21,300	14,393
Service Providers, Contractors and Consultancy	5,580	5,500	5,472
	<b>152,024</b>	<b>238,150</b>	<b>321,327</b>

### 6 Property

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Caretaking and Cleaning Consumables	22,313	20,600	20,341
Consultancy and Contract Services	55,602	55,000	52,155
Cyclical Maintenance Expense	13,424	13,800	13,058
Grounds	2,524	3,500	2,438
Heat, Light and Water	35,251	27,647	31,254
Rates	-	200	-
Repairs and Maintenance	188,535	52,297	134,040
Use of Land and Buildings	519,191	648,107	656,098
Security	14,496	8,000	6,303
Employee Benefits - Salaries	31,431	38,000	32,519
	<b>882,767</b>	<b>867,151</b>	<b>948,206</b>

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

### 7 Depreciation

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Buildings - School	14,191	13,068	14,133
Furniture and Equipment	91,402	85,832	80,761
Information and Communication Technology	16,100	15,070	15,034
Motor Vehicles	22,187	20,454	24,152
Leased Assets	31,278	22,189	18,181
Library Resources	3,331	2,377	2,857
	<b>178,489</b>	<b>160,000</b>	<b>155,118</b>

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

### 8 Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Bank Current Account	150,488	1,033,075	1,078,309
Short-term Bank Deposits	-	-	300,000
Cash and cash equivalents for Cash Flow Statement	<u>150,488</u>	<u>1,033,075</u>	<u>1,378,309</u>

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

### 9 Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	-	1,700	1,743
Receivables from the Ministry of Education (refer to note 15)	181,583	-	16,017
Interest Receivable	5,230	50	25
Bank Staffing Underuse	149,508	30,000	37,950
Teacher Salaries Grant Receivable	325,333	300,000	296,889
	<u>661,654</u>	<u>331,750</u>	<u>352,624</u>
Receivables from Exchange Transactions	5,230	1,750	1,768
Receivables from Non-Exchange Transactions	<u>656,424</u>	<u>330,000</u>	<u>350,856</u>
	<u>661,654</u>	<u>331,750</u>	<u>352,624</u>

### 10 Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits	600,000	300,000	-
Total Investments	<u>600,000</u>	<u>300,000</u>	<u>-</u>



## Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

### 11 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Buildings	382,677	8,479	-	-	(14,191)	376,965
Furniture and Equipment	612,820	158,252	(1,591)	-	(91,402)	678,079
Information and Communication Technology	30,918	6,136	-	-	(16,100)	20,954
Motor Vehicles	81,279	-	-	-	(22,187)	59,092
Leased Assets	61,916	39,151	-	-	(31,278)	69,789
Library Resources	17,064	4,319	-	-	(3,331)	18,052
<b>Balance at 31 December 2019</b>	<b>1,186,674</b>	<b>216,337</b>	<b>(1,591)</b>	<b>-</b>	<b>(178,489)</b>	<b>1,222,931</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Buildings	570,024	(193,059)	376,965
Furniture and Equipment	1,373,671	(695,592)	678,079
Information and Communication Technology	151,289	(130,335)	20,954
Motor Vehicles	343,280	(284,188)	59,092
Leased Assets	133,501	(63,712)	69,789
Library Resources	39,863	(21,811)	18,052
<b>Balance at 31 December 2019</b>	<b>2,611,628</b>	<b>(1,388,697)</b>	<b>1,222,931</b>

The Board considers that no assets have suffered an impairment during the year.

The net carrying value of equipment held under a finance lease is \$69,789 (2018: \$61,916).

The net carrying value of motor vehicles held under a finance lease is \$59,092 (2018: \$81,279).

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Buildings	386,367	10,443	-	-	(14,133)	382,677
Furniture and Equipment	558,539	136,160	(1,118)	-	(80,761)	612,820
Information and Communication Technology	38,445	7,909	(402)	-	(15,034)	30,918
Motor Vehicles	64,779	40,652	-	-	(24,152)	81,279
Leased Assets	22,437	57,660	-	-	(18,181)	61,916
Library Resources	18,298	1,623	-	-	(2,857)	17,064
<b>Balance at 31 December 2018</b>	<b>1,088,865</b>	<b>254,447</b>	<b>(1,520)</b>	<b>-</b>	<b>(155,118)</b>	<b>1,186,674</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Buildings	561,545	(178,868)	382,677
Furniture and Equipment	1,234,852	(622,032)	612,820
Information and Communication Technology	145,154	(114,236)	30,918
Motor Vehicles	343,280	(262,001)	81,279
Leased Assets	94,350	(32,434)	61,916
Library Resources	35,544	(18,480)	17,064
<b>Balance at 31 December 2018</b>	<b>2,414,725</b>	<b>(1,228,051)</b>	<b>1,186,674</b>



**Notes to the Financial Statements (cont.)**

For the year ended 31 December 2019

**12 Accounts Payable**

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	38,852	28,400	273,016
Accruals	5,978	6,000	5,804
Employee Entitlements - Salaries	427,487	300,000	395,403
Employee Entitlements - Leave Accrual	46,071	40,000	43,666
	<u>518,388</u>	<u>374,400</u>	<u>717,889</u>
Payables for Exchange Transactions	518,388	374,400	717,889
	<u>518,388</u>	<u>374,400</u>	<u>717,889</u>

The carrying value of payables approximates their fair value.

**13 Provision for Cyclical Maintenance**

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	60,610	60,610	47,552
Increase/(decrease) to the Provision During the Year	13,424	13,800	13,058
Use of the Provision During the Year	-	(76)	-
Provision at the End of the Year	<u>74,034</u>	<u>74,334</u>	<u>60,610</u>
Cyclical Maintenance - Current	26,763	27,063	2,667
Cyclical Maintenance - Term	47,271	47,271	57,943
	<u>74,034</u>	<u>74,334</u>	<u>60,610</u>

**14 Finance Lease Liability**

The school has entered into a number of finance lease agreements for teachers laptops, computer equipment, photocopiers and activpanels.  
Minimum lease payments payable (includes interest portion):

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	38,498	40,000	30,093
Later than One Year and no Later than Five Years	46,862	25,096	47,812
	<u>85,360</u>	<u>65,096</u>	<u>77,905</u>



## Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

### 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:

	2019	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$		\$
Main Block/Admin Roof	<i>In progress</i>	(16,017)	-	548,424	(382,858)	(181,583)
New Classroom Block	<i>In progress</i>	11,344	-	-	-	11,344
<b>Totals</b>		<b>(4,673)</b>	<b>-</b>	<b>548,424</b>	<b>(382,858)</b>	<b>(170,239)</b>

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education (refer to note 9)

11,344

(181,583)

(170,239)

	2018	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$	\$	\$
Lawrence Block Toilet Upgrade	<i>Completed</i>	(52,275)	-	-	52,275	-
Portacom	<i>Completed</i>	(35,330)	-	-	35,330	-
Main Block Upgrade	<i>In progress</i>	(49,580)	927,195	893,704	72	(16,017)
New Classroom Block	<i>In progress</i>	11,344	-	-	-	11,344
<b>Totals</b>		<b>(125,841)</b>	<b>927,195</b>	<b>893,704</b>	<b>87,677</b>	<b>(4,673)</b>

### 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 2019

### 17 Remuneration

#### Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	9,330	9,350
Full-time equivalent members	0.11	0.05
<i>Leadership Team</i>		
Remuneration	584,921	549,837
Full-time equivalent members	5.00	5.00
Total key management personnel remuneration	<u>594,251</u>	<u>559,187</u>
Total full-time equivalent personnel	<u>5.11</u>	<u>5.05</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

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

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	150 - 160
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

#### Other Employees

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

Remuneration \$000	2019 FTE Number	2018 FTE Number
100-110	4	2
	<u>4</u>	<u>2</u>

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.

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

### 19 Contingencies

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

(Contingent liabilities and assets as at 31 December 2018: nil)

#### Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed.

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

### 20 Commitments

#### (a) Capital Commitments

As at 31 December 2019 the Board has entered into no contract agreements for capital works.

(Capital commitments as at 31 December 2018: nil)

### 21 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.

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

**22 Financial Instruments**

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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Financial assets measured at amortised cost (2018: Loans and receivables)</b>			
Cash and Cash Equivalents	150,488	1,033,075	1,378,309
Receivables	661,654	331,750	352,624
Investments - Term Deposits	600,000	300,000	-
<b>Total Financial assets measured at amortised cost</b>	<b>1,412,142</b>	<b>1,664,825</b>	<b>1,730,933</b>
<b>Financial liabilities measured at amortised cost</b>			
Payables	518,388	374,400	717,889
Finance Leases	75,747	54,095	67,622
<b>Total Financial Liabilities Measured at Amortised Cost</b>	<b>594,135</b>	<b>428,495</b>	<b>785,511</b>

**23 Events After Balance Date**

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

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

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

**24 Adoption of PBE IFRS 9 Financial Instruments**

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

- Note 9 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.
- Note 10 Investments: Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

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

**25 Comparatives**

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



## INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Rosehill School (the School). The Auditor-General has appointed me, Melissa Youngson, using the staff and resources of Deloitte Limited, 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 19, that comprise the statement of financial position as at 31 December 2019, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and 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 2019; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 29 May 2020. This is the date at which our opinion is expressed.

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

#### Emphasis of Matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 23 on page 19 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

#### Basis for our opinion

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

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

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



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

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

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

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

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

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

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

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

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

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

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



# Deloitte.

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

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

Our responsibilities arises from the Public Audit Act 2001.

## **Other information**

The Board of Trustees is responsible for the other information. The other information comprises the information including List of Board of Trustees, Statement of Responsibility, Analysis of Variance Report and KiwiSport Report, but does not include the financial statements, and our auditor's report thereon.

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

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

## **Independence**

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

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



**Melissa Youngson**  
Partner  
for Deloitte Limited  
On behalf of the Auditor-General  
Hamilton, New Zealand

## Analysis of Variance 2019

Measuring student progress in meaningful way for students in a special school is an ongoing challenge because it is difficult to establish cohorts, we take a holistic view of learning and learning pathways are individualised.

In 2019 we introduced Personalised Learning Plans as an alternative to IEPs and we wanted to know if we could use them to more accurately track the progress of individual students, identify cohorts, analyse schoolwide trends in learning and to increase the engagement of students in their own learning. PLPs were introduced at all levels of the school and to measure their impact we are looked closely at 3 different age groups, 2 curriculum areas and one group focused on engagement. This will allowed compare the usefulness of varied aspects of this system across the school.

Curriculum Area and cohort	Data and analysis	Reflection
<p><b>Communication</b></p> <p>5 year 1 and 2 students at Privats Assessment Level 4 to 8</p>	<p>Across the year goals moved from receptive (Term 1= 60%) to expressive (Term 4= 100%) eg follow instructions to combine 2 symbols with meaningful intent.</p> <p>Teachers tended kept the same goals for 2 terms if the student was not making progress. At this stage the goals were changed completely rather than refined.</p> <p>If progress was being made goals changed when the achievement was noted as consistent but not when rated often.</p>	<p>The shift from receptive to expressive goals is significant as it shows a shift in teachers thinking about communication from seeing communication as following instructions to communication focused on expressing ideas. These teachers were involved in trialing 2 communication assessments and this may have helped them develop their thinking. They also received training on using Coreboards for expressive communication.</p> <p>Teachers have the opportunity to refine goals each term but didn't even if the student was not progressing. If they still didn't see progress they changed the goal completely. Are teachers confident in refining goals? Are teachers seeing PLPs as a living document? Teachers did become better at writing smarter goals. Having specific goals (eg use Core board to communicate my turn) I want, I like) increased the likelihood of the goals being achieved as it was easier to pinpoint progress and the teacher had a clearer understanding of what they</p>

The clarity of the goals varied but improved between Term 1 and 4.

Specific = Term 1 60%, Term 4 100%

Measurable = Term 1 60%, Term 4 100%

Achievable = Term 1 80%, Term 4 80%

Relevant = Term 1 100%, Term 4 100%

Seesaw Reporting: Although the data was not very reliable it does not suggest a correlation between parent sw no comment on Seesaw and improved student progress. Seesaw posts reported on progress in communication but 60% did not relate directly to the goal being worked on. They provided a clear example of what the student had been doing in class related to communication.

were teaching. Would a bank of possible goals help teachers more clearly define next steps in learning? Will the ABES assess ment being introduced in 2020 assist with goal setting?

Seesaw reporting has been introduced across the school. Posts were moderated by the leadership team and teachers to work towards more consistency. Not all teachers share posts and parent comments with students. We wonder if making involving students more would increase their understanding of what they were learning and the progress they were making. Encouraging parents to look at posts with their children might also help them build these connections.

Next Steps:

- Introduce the ABES assessment for listening and speaking to provide more accurate information on student levels and possible next steps in learning.
- Support teachers to set more specific PIP goals based on assessment information.
- Moderate Seesaw reporting on PIP goal progress and how specifically they link to PIP goals.
- Provide opportunities for teachers to discuss whether their PIP goals should be moderated.

Using PIP achievement as a measure it was difficult to isolate the effect of being involved in Seesaw due to the general nature of the goals set. Students did make progress but it is difficult to say whether it was more or less than their peers. Teachers reported that the use of technology in plan learning experiences did increase engagement. Students enjoyed having their work captured on Seesaw. Students use of Seesaw was passive in that they were not engaged in knowing what their next step in learning was. Teachers took the photos, posted and commented on them, and then

Engagement and attendance Year 12+

5 Year 12+ students with attendance around 85% or identified as not fully engaged.

Are we able to increase student and family engagement by involving the students in

formatively reporting on their own progress using Seesaw?

	90-100%	80-90%	80-70%	0-70%
2018	64	16	4	16
2019	69	12	5	13.7

shared them with students. Most seesaw posts were 'Wow moments' and rather than specifically related to PLP goals. Family engagement increased in terms of frequency of interactions between family and school. Looking at the comments between family and school there is opportunity to turn Seesaw into a more educationally powerful tool for sharing learning.

Attendance data shows there was an improvement in attendance between 2018 and 2019. 5% of students in the 80 to 90% attendance bracket improved their attendance and moved to the 90-100% bracket. We are not able to specifically link this improvement to the introduction of digital engagement. We will monitor this trend as we improve our student engagement setting their own goals and being more involved in recording their progress.

Next steps

- assess students using ABLES assessment and support teachers to use this information to set individualised PLP goals
- set more specific and achievable PLP goals and engage students in understanding these goals and writing posts on their progress. This would lead to students being able to identify next steps that are meaningful to them and being involved in goals setting.
- Support teachers to set more specific PLP goals based on assessment information.
- Work with families to ensure they see Seesaw as a system for reporting on student progress and engage from this perspective.



**ROSEHILL SCHOOL**  
Creating inspiring pathways for real life success  
He waihangā ara whakahihi, kia angitu ai

16 December 2019

### **2019 KIWISPORT FUNDING REPORT**

In 2019 the school received total Kiwisport funding of \$4,703.84 (excluding GST). This funding was spent on gymnastics, sports equipment and coaching, as well as hireage of the local recreation center for practice. The amount spent far exceeded the grant.

A handwritten signature in black ink, appearing to be 'Gill Hedley'. The signature is fluid and cursive, with the first letter 'G' being particularly large and stylized.

Gill Hedley

PRINCIPAL