

RAMANUI SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 2226

Principal: Deborah Drake

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Accountant / Service Provider:

Education Services.
Dedicated to your school

RAMANUI SCHOOL

Annual Report - For the year ended 31 December 2022

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Ramanui School

Statement of Responsibility

For the year ended 31 December 2022

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2022 fairly reflects the financial position and operations of the school.

The School's 2022 financial statements are authorised for issue by the Board.

Sarah Ellen Crohan

Full Name of Presiding Member

Deborah Joy Drake

Full Name of Principal

[Signature]

Signature of Presiding Member

[Signature]

Signature of Principal

Date: **31 May 2023**

Date: **31 May 2023**

Ramanui School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	931,302	1,015,996	966,529
Locally Raised Funds	3	26,394	3,500	25,710
Interest Income		2,997	700	1,590
Gain on Sale of Property, Plant and Equipment		-	-	435
		960,693	1,020,196	994,264
Expenses				
Locally Raised Funds	3	1,170	150	2,566
Learning Resources	4	686,834	806,428	752,791
Administration	5	83,082	71,743	70,945
Finance		512	196	540
Property	6	233,755	210,923	174,490
Loss on Disposal of Property, Plant and Equipment	10	2,076	-	271
		1,007,429	1,089,440	1,001,603
Net Surplus / (Deficit) for the year		(46,736)	(69,244)	(7,339)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(46,736)	(69,244)	(7,339)

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes which form part of these financial statements.

Ramanui School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		563,630	473,730	570,969
Total comprehensive revenue and expense for the year		(46,736)	(69,244)	(7,339)
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		2,397		
Equity at 31 December		519,291	404,486	563,630
Accumulated comprehensive revenue and expense		519,291	404,486	563,630
Equity at 31 December		519,291	404,486	563,630

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.

Ramanui School Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	192,679	19,115	409,993
Accounts Receivable	8	57,277	58,977	50,021
GST Receivable		1,561	1,024	-
Prepayments		3,747	3,406	2,944
Investments	9	75,000	75,000	75,000
		<u>330,264</u>	<u>157,522</u>	<u>537,958</u>
Current Liabilities				
GST Payable		-	-	26,414
Accounts Payable	11	64,751	77,428	46,159
Revenue Received in Advance	12	16,287	19,456	16,287
Provision for Cyclical Maintenance	13	8,000	9,376	9,412
Finance Lease Liability	14	13,225	4,814	3,189
Funds held in Trust	15	23,345	18,374	20,861
Funds held for Capital Works Projects	16	10,570	-	246,685
		<u>136,178</u>	<u>129,448</u>	<u>369,007</u>
Working Capital Surplus/(Deficit)		<u>194,086</u>	<u>28,074</u>	<u>168,951</u>
Non-current Assets				
Property, Plant and Equipment	10	449,960	343,953	437,536
Work in Progress		-	74,318	-
		<u>449,960</u>	<u>418,271</u>	<u>437,536</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	95,514	38,603	38,765
Finance Lease Liability	14	29,241	3,256	4,092
		<u>124,755</u>	<u>41,859</u>	<u>42,857</u>
Net Assets		<u>519,291</u>	<u>404,486</u>	<u>563,630</u>
Equity		<u>519,291</u>	<u>404,486</u>	<u>563,630</u>

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

Ramanui School
Statement of Cash Flows
For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		333,937	283,613	323,012
Locally Raised Funds		26,394	3,500	22,541
Goods and Services Tax (net)		(27,975)	-	27,438
Payments to Employees		(209,989)	(200,026)	(209,346)
Payments to Suppliers		(90,075)	(398,926)	(115,369)
Interest Paid		(512)	(196)	(540)
Interest Received		2,121	700	1,609
Net cash from/(to) Operating Activities		33,901	(311,335)	49,345
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	435
Purchase of Property Plant & Equipment (and Intangibles)		(13,960)	(2,000)	(224,924)
Proceeds from Sale of Investments		-	-	50,000
Net cash from/(to) Investing Activities		(13,960)	(2,000)	(174,489)
Cash flows from Financing Activities				
Furniture and Equipment Grant		2,397	-	-
Finance Lease Payments		(8,979)	(3,427)	(3,259)
Funds Administered on Behalf of Third Parties		(230,673)	-	202,519
Net cash from/(to) Financing Activities		(237,255)	(3,427)	199,260
Net increase/(decrease) in cash and cash equivalents		(217,314)	(316,762)	74,116
Cash and cash equivalents at the beginning of the year	7	409,993	335,877	335,877
Cash and cash equivalents at the end of the year	7	192,679	19,115	409,993

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.

Ramanui School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Ramanui 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 is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expense 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 best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.

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. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. 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. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 21b.

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.

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

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

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

Other Grants where conditions exist

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 recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

Improvements (funded by the Board) to buildings owned by the Crown or directly by the board 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 are depreciated over their estimated useful lives on a straight line 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	20 years
Furniture and Equipment	10 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease

k) Intangible Assets

Software costs

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

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

l) 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. If such indication exists, the School estimates the asset's recoverable service amount. 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.

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on a comparison to recent market transactions.

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. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

m) 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.

n) Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide 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, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

o) Revenue Received in Advance

Revenue received in advance relates to fees received from 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 students, should the School be unable to provide the services to which they relate.

p) 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 Comprehensive Revenue and Expense.

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

q) Funds held for Capital works

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose as such these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

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

r) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTL programme), all income and expenditure related to the provision of the service is recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

s) Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The school carries out painting maintenance of the whole school over a 7 to 10 year period, the economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

t) 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 initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

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. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

u) 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.

v) 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.

w) Budget Figures

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

x) 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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	320,967	283,613	316,210
Teachers' Salaries Grants	505,131	604,460	562,367
Use of Land and Buildings Grants	101,204	127,923	87,952
Other Government Grants	4,000	-	-
	<u>931,302</u>	<u>1,015,996</u>	<u>966,529</u>

The school has opted in to the donations scheme for this year. Total amount received was \$7,800.

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	3,700	-	5,095
Fees for Extra Curricular Activities	1,694	-	1,709
Fundraising & Community Grants	21,000	3,500	18,906
	<u>26,394</u>	<u>3,500</u>	<u>25,710</u>
Expenses			
Extra Curricular Activities Costs	1,170	150	2,566
	<u>1,170</u>	<u>150</u>	<u>2,566</u>
<i>Surplus for the year Locally raised funds</i>	<u>25,224</u>	<u>3,350</u>	<u>23,144</u>

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	16,959	37,304	31,583
Library Resources	329	550	676
Employee Benefits - Salaries	622,096	726,790	686,608
Staff Development	901	2,800	1,449
Depreciation	46,058	38,384	32,135
Extra Curricular Activities	491	600	340
	<u>686,834</u>	<u>806,428</u>	<u>752,791</u>

5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	4,543	4,543	4,411
Board Fees	2,415	3,000	2,470
Board Expenses	2,969	3,650	2,663
Communication	1,309	1,390	1,333
Consumables	3,437	4,500	5,443
Other	8,375	7,700	7,109
Employee Benefits - Salaries	51,228	38,400	35,181
Insurance	2,686	2,190	2,391
Service Providers, Contractors and Consultancy	6,120	6,370	9,944
	<u>83,082</u>	<u>71,743</u>	<u>70,945</u>

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	2,635	2,160	1,567
Cyclical Maintenance Provision	55,337	9,169	8,576
Grounds	15,756	9,450	7,393
Heat, Light and Water	11,533	14,132	12,780
Rates	655	660	625
Repairs and Maintenance	7,052	7,533	17,998
Use of Land and Buildings	101,204	127,923	87,952
Security	1,240	600	1,421
Employee Benefits - Salaries	38,343	39,296	36,178
	<u>233,755</u>	<u>210,923</u>	<u>174,490</u>

The use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	192,679	19,115	409,993
Cash and cash equivalents for Statement of Cash Flows	<u>192,679</u>	<u>19,115</u>	<u>409,993</u>

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

Of the \$192,679 Cash and Cash Equivalents \$10,570 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Banking Staffing Underuse	5,013	9,261	13,275
Interest Receivable	1,428	571	552
Teacher Salaries Grant Receivable	50,836	49,145	36,194
	<u>57,277</u>	<u>58,977</u>	<u>50,021</u>
Receivables from Exchange Transactions	1,428	571	552
Receivables from Non-Exchange Transactions	55,849	58,406	49,469
	<u>57,277</u>	<u>58,977</u>	<u>50,021</u>

9. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	75,000	75,000	75,000
Total Investments	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	378,984	770	(2,076)	-	(20,805)	356,873
Furniture and Equipment	46,428	6,588	-	-	(14,864)	38,152
Information and Communication Technology	5,081	7,351	-	-	(3,310)	9,122
Leased Assets	6,736	45,849	-	-	(7,006)	45,579
Library Resources	307	-	-	-	(73)	234
Balance at 31 December 2022	437,536	60,558	(2,076)	-	(46,058)	449,960

The net carrying value of equipment held under a finance lease is \$45,579 (2021: \$6,736)

Restrictions

There are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	484,658	(127,785)	356,873	486,885	(107,901)	378,984
Furniture and Equipment	185,121	(146,969)	38,152	181,772	(135,344)	46,428
Information and Communication Technology	27,738	(18,616)	9,122	22,857	(17,776)	5,081
Leased Assets	55,989	(10,410)	45,579	11,271	(4,535)	6,736
Library Resources	15,955	(15,721)	234	15,955	(15,648)	307
Balance at 31 December	769,461	(319,501)	449,960	718,740	(281,204)	437,536

11. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	6,882	21,900	4,583
Accruals	3,030	3,471	2,941
Employee Entitlements - Salaries	50,836	49,145	36,194
Employee Entitlements - Leave Accrual	4,003	2,912	2,441
	<u>64,751</u>	<u>77,428</u>	<u>46,159</u>
Payables for Exchange Transactions	64,751	77,428	46,159
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>64,751</u>	<u>77,428</u>	<u>46,159</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Estate P J Eichstaedt	16,287	19,456	16,287
	<u>16,287</u>	<u>19,456</u>	<u>16,287</u>

13. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	48,177	38,810	39,601
Increase to the Provision During the Year	14,122	9,169	9,131
Other Adjustments	41,215	-	(555)
Provision at the End of the Year	<u>103,514</u>	<u>47,979</u>	<u>48,177</u>
Cyclical Maintenance - Current	8,000	9,376	9,412
Cyclical Maintenance - Non current	95,514	38,603	38,765
	<u>103,514</u>	<u>47,979</u>	<u>48,177</u>

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2023. This plan is based on the schools 10 Year Property plan / painting quotes.

14. Finance Lease Liability

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	13,595	4,814	3,630
Later than One Year and no Later than Five Years	29,650	3,256	4,726
Future Finance Charges	(779)	-	(1,075)
	<u>42,466</u>	<u>8,070</u>	<u>7,281</u>

Represented by

Finance lease liability - Current	13,225	4,814	3,189
Finance lease liability - Non current	29,241	3,256	4,092
	<u>42,466</u>	<u>8,070</u>	<u>7,281</u>

15. Funds held in Trust

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	23,345	18,374	20,861
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>23,345</u>	<u>18,374</u>	<u>20,861</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.

16. Funds Held (Owed) for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works projects is included under cash and cash equivalents in note 7.

2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
	Weather Tightness Remed	208255	8,293	-	(7,845)	448
	LSM - Stage 1	226916	45,140	2,672	(47,812)	-
	SIP Playground Equip/Lights	232614	5,193	-	(5,193)	-
	Drainage Stage 1	234382	-	477	(477)	-
	LSM - Fences/Gates Stage 2	232544	188,059	-	(177,937)	10,122
	Totals	<u>246,685</u>	<u>3,149</u>	<u>(239,264)</u>	<u>-</u>	<u>10,570</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	10,570
Funds Receivable from the Ministry of Education	-

	2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
SIP Rm2 Autex/Carpet		completed	9,729	81	(9,810)	-	-
SIP Covered Verandah		completed	37,091	(2,208)	(34,883)	-	-
Weather Tightness Remed		208255	-	25,923	(17,630)	-	8,293
LSM - Stage 1		226916	-	45,140	-	-	45,140
SIP Playground Equip/Lights		232614	-	12,133	(6,940)	-	5,193
Drainage Stage 1		234382	-	641	(641)	-	-
LSM - Fences/Gates Stage 2		232544	-	188,059	-	-	188,059
Totals			46,820	269,769	(69,904)	-	246,685

Represented by:

Funds Held on Behalf of the Ministry of Education	246,685
Funds Receivable from the Ministry of Education	-

17. 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 conditions 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.

18. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	2,415	2,470
<i>Leadership Team</i>		
Remuneration	207,394	211,269
Full-time equivalent members	2.00	2.00
Total key management personnel remuneration	209,809	213,739

There are 7 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance (2 members) and Property (0 members) that met 2 and 0 times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	110 - 120	110 - 120
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	-	-
	0.00	0.00
	0.00	0.00

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

19. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, 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:

	2022 Actual	2021 Actual
Total	-	-
Number of People	-	-

20. Contingencies

There are no contingent liabilities and no contingent assets (except as noted below) as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: nil).

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The school is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022.

The Ministry is in the Process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The school has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

Holidays Act Compliance – schools payroll

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2022 a contingent liability for the school may exist.

21. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into contract agreements for capital works as follows:

\$259,230 contract for the Weather Tightness Remed as agent for the Ministry of Education. This project is fully funded by the Ministry and \$25,923 has been received of which \$25,475 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$193,687 contract for the LSM - Fences/Gates Stage 2 as agent for the Ministry of Education. This project is fully funded by the Ministry and \$188,059 has been received of which \$177,937 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2021:

\$259,230 contract for the Weather Tightness Remed as agent for the Ministry of Education. This project is fully funded by the Ministry and \$25,923 has been received of which \$17,630 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$50,156 contract for the LSM - Stage 1 as agent for the Ministry of Education. This project is fully funded by the Ministry and \$45,140 has been received of which \$0 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$9,597 contract for the sewer drain project as agent for the Ministry of Education. This project is fully funded by the Ministry and \$640 has been received of which \$640 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$12,793 contract for the SIP Playground Equip/Lights as agent for the Ministry of Education. This project is fully funded by the Ministry and \$12,133 has been received of which \$6,940 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$208,954 contract for the LSM - Fences/Gates Stage 2 as agent for the Ministry of Education. This project is fully funded by the Ministry and \$188,059 has been received of which \$0 has been spent on the project to balance date. This project has been approved by the Ministry.)

(b) Operating Commitments

As at 31 December 2022 the Board has entered into the following contracts:

(a) operating lease of cars;

	2022 Actual \$	2021 Actual \$
No later than One Year	-	4,631
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	-	4,631

The total lease payments incurred during the period were \$3,576 (2021: \$9,263).

22. 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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	192,679	19,115	409,993
Receivables	57,277	58,977	50,021
Investments - Term Deposits	75,000	75,000	75,000
Total Financial assets measured at amortised cost	324,956	153,092	535,014

Financial liabilities measured at amortised cost

Payables	64,751	77,428	46,159
Finance Leases	42,466	8,070	7,281
Total Financial Liabilities Measured at Amortised Cost	107,217	85,498	53,440

23. Events After Balance Date

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

24. 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 RAMANUI SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Ramanui School (the School). The Auditor-General has appointed me, Talia Anderson-Town using the staff and resources of Silks Audit Chartered Accountants 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 21, that comprise the statement of financial position as at 31 December 2022, 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 2022; 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 with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime

Our audit was completed on 31 May 2023. This is the date at which our opinion is expressed.

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

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

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 arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises Statement of Financial Responsibility, Board of Trustees schedule included under the School Directory page and the Analysis of Variance, but does not include the financial statements, Kiwisport statement and Personnel Policy Compliance statement included as appendices, and our auditor's report thereon.

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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.



Talia Anderson-Town
Silks Audit Chartered Accountants Ltd
On behalf of the Auditor-General
Whanganui, New Zealand

Ramanui School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Sarah Graham	Presiding Member	Elected	Sep 2025
Debbie Drake	Principal	ex Officio	
Lillian Drake	Parent Representative	Elected	Sep 2022
Alison Cadwallader	Parent Representative	Elected	Sep 2025
Adele Kuklinski	Parent Representative	Elected	Sep 2025
Terri Browning	Parent Representative	Elected	Sep 2025
Lisa Hastie	Staff Representative	Elected	Sep 2022
Tachelle Gardiner	Staff Representative	Elected	Sep 2025

Ramanui School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$642 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2022 the Ramanui School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.

Analysis of Variance Reporting



School Name:	Ramanui School	School Number:	2226
Strategic Aim:	All Tamariki are able to access the New Zealand Curriculum as evidenced by progress and achievement and give priority to student achievement in Reading , Writing and Mathematics.		
Annual Aim:	1: School Culture – Provide a uniquely Ramanui culture which is inclusive. All welcome. 2: Engage Tamariki and Whanau in learning – Personal growth and academic success for every child. 3: Effective Teaching – Deliver quality teaching and learning. 4: Effective Leadership and Management – To grow leadership.		
Target:	<u>Target 1: Years 3 & 4-</u> Beginning 2022 cohort of 12; 11 are below and 1 is at. By end of 2022 9 will be at their cohort level. <u>Target 2: Years 5 & 6-</u> Beginning 2022 cohort of 15; 9 are below and 6 are at. By end of 2022 9 will be at their cohort level.		
Baseline Data:	End of Term 1 2022 = Baseline Data: Year 3 & 4 – 8 children are at risk; 3 children at Cause for Concern and 1 child is at. 1 child at risk has learning delays. Year 5 & 6 – 8 children are At Risk; 7 children at Cause for Concern and 0 children are at.		

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>
<ul style="list-style-type: none"> - Focus on children that are Target children. - Identified children with additional need – learning challenges. - Focus on attendance. - Focus on behaviour issue in Year 3 cohort – restoring their Mana. - Classroom support through TA's employed to support in all classes. - ALiM groups Year 1 and Year 2 - Changes in style of teaching. - PLD through Kahui Ako 	<p>Target 1: 12 students (100%) now not achieving;</p> <p>Target 2: 9 students (60%) not achieving 6 students (40%) at</p>	<p>Target 1: Attendance and trauma and behaviour issues. Focus on restoring children's Mana. Lots of wellbeing focus to calm behaviours that hindered children's learning. Term 3 new teacher no assessment recorded.</p> <p>Target 2: Attendance and behaviour issues. 3 students with learning needs. First year teacher = teacher delivery, consistent coverage and consolidation needed. Also focus on strategies they know and using them to support their learning, making connections.</p>	<p>Restoring Mana. Continued support in class through each class having TA's available. Having higher expectations for what they can learn – less behaviour issues. Regular attendance – contacting whanau. Teaching styles – bring in more inquiry and child lead learning, in context. Ensuring rich learning opportunities. PLD opportunities</p>
Planning for next year:			
<p>Continued focus on Target Students – attendance and behaviour supports to be on going. Termly reporting to Board. PLD for staff. If possible and funds allow TA's employed for all 3 classes 9 am – 12:30 pm daily to support learning. Continue on PLD developing our Ramanui Curriculum.</p>			