

RANGITOTO SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 1920

Principal: Pip Were

School Address: 949 Rangitoto Road, Rangitoto

School Postal Address: 949 Rangitoto Road RD 2, Te Kuiti, 3982

School Phone: 07 878 8460

School Email: office@rangi.school.nz

Accountant / Service Provider:

Education  **Services.**
Dedicated to your school

RANGITOTO SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

Index

Page	Statement
-------------	------------------

1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 20	Notes to the Financial Statements

Independent Auditor's Report

Other Information

Members of the Board

Kiwisport / Statement of Compliance with Employment Policy

Statement of Variance

Evaluation of the School's Student Progress and Achievement

Report on how the school has given effect to Te Tiriti o Waitangi

Rangitoto School

Statement of Responsibility

For the year ended 31 December 2023

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 2023 fairly reflects the financial position and operations of the school.

The School's 2023 financial statements are authorised for issue by the Board.

Samuel Ross Duden

Full Name of Presiding Member

Philippa Katherine Were

Full Name of Principal

SR Duden

Signature of Presiding Member

PK Were

Signature of Principal

23-05-24

Date:

23-05-24

Date:

Rangitoto School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	477,107	404,204	445,045
Locally Raised Funds	3	58,121	36,245	34,906
Interest		6,339	1,000	1,442
Gain on Sale of Property, Plant and Equipment		-	-	700
Other Revenue		145	-	-
Total Revenue		541,712	441,449	482,093
Expense				
Locally Raised Funds	3	33,875	13,517	16,807
Learning Resources	4	304,482	271,018	302,911
Administration	5	56,756	55,377	58,086
Interest		620	556	884
Property	6	141,192	104,712	123,191
Total Expense		536,925	445,180	501,879
Net Surplus / (Deficit) for the year		4,787	(3,731)	(19,786)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		4,787	(3,731)	(19,786)

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



Rangitoto School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		275,435	285,961	288,708
Total comprehensive revenue and expense for the year		4,787	(3,731)	(19,786)
Contributions from / (Distributions to) the Ministry of Education		-	-	4,470
Contribution - Furniture and Equipment Grant		3,391	-	2,043
Equity at 31 December		283,613	282,230	275,435
Accumulated comprehensive revenue and expense		283,613	282,230	275,435
Equity at 31 December		283,613	282,230	275,435

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.



Rangitoto School
Statement of Financial Position
As at 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	167,779	108,629	135,166
Accounts Receivable	8	21,100	16,825	26,421
GST Receivable		2,515	1,165	1,525
Prepayments		4,997	4,381	4,129
Inventories	9	1,599	746	810
Transport Network		21,382	40,689	31,873
		<u>219,372</u>	<u>172,435</u>	<u>199,924</u>
Current Liabilities				
Accounts Payable	11	28,490	26,365	40,142
Revenue Received in Advance	12	938	601	380
Provision for Cyclical Maintenance	13	21,103	14,140	19,818
Finance Lease Liability	14	3,654	3,116	4,112
		<u>54,185</u>	<u>44,222</u>	<u>64,452</u>
Working Capital Surplus/(Deficit)		165,187	128,213	135,472
Non-current Assets				
Property, Plant and Equipment	10	130,516	158,889	150,308
		<u>130,516</u>	<u>158,889</u>	<u>150,308</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	11,025	-	6,960
Finance Lease Liability	14	1,065	4,872	3,385
		<u>12,090</u>	<u>4,872</u>	<u>10,345</u>
Net Assets		<u>283,613</u>	<u>282,230</u>	<u>275,435</u>
Equity		<u>283,613</u>	<u>282,230</u>	<u>275,435</u>

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



Rangitoto School
Statement of Cash Flows
For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		135,944	120,567	135,181
Locally Raised Funds		57,454	39,245	34,028
Goods and Services Tax (net)		(990)	-	(360)
Payments to Employees		(61,346)	(52,106)	(71,480)
Payments to Suppliers		(100,632)	(79,304)	(84,842)
Interest Paid		(620)	(556)	(884)
Interest Received		6,286	1,000	1,443
Net cash from/(to) Operating Activities		36,096	28,846	13,086
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(3,527)	(22,000)	(9,550)
Net cash from/(to) Investing Activities		(3,527)	(22,000)	(9,550)
Cash flows from Financing Activities				
Furniture and Equipment Grant		3,391	-	2,043
Contributions from / (Distributions to) Ministry of Education		-	-	4,470
Finance Lease Payments		(3,347)	(4,433)	(2,899)
Funds Administered on Behalf of Other Parties		-	(21,800)	-
Net cash from/(to) Financing Activities		44	(26,233)	3,614
Net increase/(decrease) in cash and cash equivalents		32,613	(19,387)	7,150
Cash and cash equivalents at the beginning of the year	7	135,166	128,016	128,016
Cash and cash equivalents at the end of the year	7	167,779	108,629	135,166

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 and other notional items 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.



Rangitoto School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

Rangitoto 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 2023 to 31 December 2023 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 19b.

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 Lunches. 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 material.

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	20-50 years
Buildings	50 years
Furniture and Equipment	5-10 years
Information and Communication Technology	5 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 or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are 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. 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 Schools 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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	135,696	121,706	136,844
Teachers' Salaries Grants	228,113	206,646	227,691
Use of Land and Buildings Grants	106,980	75,852	89,326
Share Of Transport Network	2,509	-	(8,816)
Other Government Grants	3,809	-	-
	<u>477,107</u>	<u>404,204</u>	<u>445,045</u>

The school has opted in to the donations scheme for this year. Total amount received was \$4,624.

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	5,551	5,300	4,717
Fees for Extra Curricular Activities	19,670	8,685	7,350
Trading	3,553	2,450	2,422
Fundraising & Community Grants	20,167	10,450	11,057
School House	9,180	9,360	9,360
	<u>58,121</u>	<u>36,245</u>	<u>34,906</u>
Expense			
Extra Curricular Activities Costs	18,982	8,235	8,433
Trading	3,490	2,200	2,023
Fundraising & Community Grant Costs	7,403	-	3,655
School House	4,000	3,082	2,696
	<u>33,875</u>	<u>13,517</u>	<u>16,807</u>
<i>Surplus for the year Locally raised funds</i>	<u>24,246</u>	<u>22,728</u>	<u>18,099</u>

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	15,713	15,000	11,471
Library Resources	-	50	-
Employee Benefits - Salaries	260,757	230,123	264,951
Staff Development	3,126	2,750	2,760
Depreciation	24,886	23,095	23,729
	<u>304,482</u>	<u>271,018</u>	<u>302,911</u>



5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	5,006	5,006	4,855
Board Fees	3,000	3,850	3,185
Board Expenses	1,994	2,705	2,585
Communication	1,584	850	822
Consumables	4,878	4,200	4,952
Other	5,802	5,130	5,671
Employee Benefits - Salaries	27,192	24,829	28,246
Insurance	1,960	1,727	1,590
Service Providers, Contractors and Consultancy	5,340	7,080	6,180
	56,756	55,377	58,086

6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	10,350	9,950	6,947
Cyclical Maintenance Provision	5,350	5,660	3,678
Grounds	4,454	3,900	10,077
Heat, Light and Water	6,349	4,500	4,690
Repairs and Maintenance	3,745	1,050	1,647
Use of Land and Buildings	106,980	75,852	89,326
Employee Benefits - Salaries	3,964	3,800	6,826
	141,192	104,712	123,191

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	167,779	108,629	135,166
Cash and cash equivalents for Statement of Cash Flows	167,779	108,629	135,166

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



8. Accounts Receivable

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	1,150	2,960	657
Receivables from the Ministry of Education	225	-	-
Interest Receivable	53	1	-
Teacher Salaries Grant Receivable	19,672	13,864	25,764
	<u>21,100</u>	<u>16,825</u>	<u>26,421</u>
Receivables from Exchange Transactions	1,203	2,961	657
Receivables from Non-Exchange Transactions	19,897	13,864	25,764
	<u>21,100</u>	<u>16,825</u>	<u>26,421</u>

9. Inventories

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Lunches	183	43	147
Stationery	1,416	703	663
	<u>1,599</u>	<u>746</u>	<u>810</u>



10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Land	3,000	-	-	-	-	3,000
Buildings	24,079	-	-	-	(760)	23,319
Building Improvements	66,478	-	-	-	(6,427)	60,051
Furniture and Equipment	21,874	3,526	-	-	(5,254)	20,146
Information and Communication Technology	26,520	-	-	-	(8,012)	18,508
Leased Assets	6,580	1,568	-	-	(4,069)	4,079
Library Resources	1,777	-	-	-	(364)	1,413
Balance at 31 December 2023	150,308	5,094	-	-	(24,886)	130,516

The net carrying value of equipment held under a finance lease is \$4,079 (2022: \$6,580)

Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, 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.

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Land	3,000	-	3,000	3,000	-	3,000
Buildings	38,000	(14,681)	23,319	38,000	(13,921)	24,079
Building Improvements	133,169	(73,118)	60,051	133,169	(66,691)	66,478
Furniture and Equipment	153,779	(133,633)	20,146	154,015	(132,141)	21,874
Information and Communication Technology	67,598	(49,090)	18,508	69,019	(42,499)	26,520
Leased Assets	15,998	(11,919)	4,079	15,826	(9,246)	6,580
Library Resources	23,174	(21,761)	1,413	23,174	(21,397)	1,777
Balance at 31 December	434,718	(304,202)	130,516	436,203	(285,895)	150,308



11. Accounts Payable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	2,639	6,807	8,731
Accruals	5,006	4,708	4,855
Employee Entitlements - Salaries	19,672	13,864	25,764
Employee Entitlements - Leave Accrual	1,173	986	792
	<u>28,490</u>	<u>26,365</u>	<u>40,142</u>
Payables for Exchange Transactions	28,490	26,365	40,142
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>28,490</u>	<u>26,365</u>	<u>40,142</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Grants in Advance - MOE	877	-	-
Other Revenue In Advance	61	601	380
	<u>938</u>	<u>601</u>	<u>380</u>

13. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	26,778	8,480	23,100
Increase to the Provision During the Year	5,297	5,660	5,462
Other Adjustments	53	-	(1,784)
Provision at the End of the Year	<u>32,128</u>	<u>14,140</u>	<u>26,778</u>
Cyclical Maintenance - Current	21,103	14,140	19,818
Cyclical Maintenance - Non current	11,025	-	6,960
	<u>32,128</u>	<u>14,140</u>	<u>26,778</u>

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2024. 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:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	3,922	3,116	4,668
Later than One Year and no Later than Five Years	1,135	4,872	3,563
Future Finance Charges	(338)	-	(734)
	<u>4,719</u>	<u>7,988</u>	<u>7,497</u>

Represented by

Finance lease liability - Current	3,654	3,116	4,112
Finance lease liability - Non current	1,065	4,872	3,385
	<u>4,719</u>	<u>7,988</u>	<u>7,497</u>

15. 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.



16. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i> Remuneration	3,000	3,185
<i>Leadership Team</i> Remuneration Full-time equivalent members	118,829 1.00	109,461 1.00
Total key management personnel remuneration	121,829	112,646

There are 6 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. 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

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	110 - 120	100 - 110
Benefits and Other Emoluments	1 - 2	3 - 4
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	-	-
	0.00	0.00

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



17. 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:

	2023 Actual	2022 Actual
Total	-	-
Number of People	-	-

18. Contingencies

There are no contingent liabilities and no contingent assets (except as noted below) as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: the same).

In 2023 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 2023.

The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2023. 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 2024.

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 continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals. As such, this is expected to resolve the liability for school boards.

19. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2023 (Capital commitments at 31 December 2022: \$0).

(b) Operating Commitments

There are no operating commitments as at 31 December 2023 (Operating commitments at 31 December 2022: nil).



20. 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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	167,779	108,629	135,166
Receivables	21,100	16,825	26,421
Investments - Term Deposits	-	-	-
Total financial assets measured at amortised cost	<u>188,879</u>	<u>125,454</u>	<u>161,587</u>

Financial liabilities measured at amortised cost

Payables	28,490	26,365	40,142
Finance Leases	4,719	7,988	7,497
Total financial liabilities measured at amortised cost	<u>33,209</u>	<u>34,353</u>	<u>47,639</u>

21. Events After Balance Date

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

22. Comparatives

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

23. Transport Network

Rangitoto School is a member of the Te Kuiti School Transport Network along with a number of other school in the Te Kuiti area. The schools share of the Te Kuiti Transport network is as follows:

Opening balance	31,873
School share of net surplus	2,509
School Payout	-13,000
Closing Balance	21,382



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF *RANGITOTO SCHOOL'S FINANCIAL STATEMENTS* FOR THE YEAR ENDED *31 DECEMBER 2023*

The Auditor-General is the auditor of *Rangitoto School* (the School). The Auditor-General has appointed me, Tracey Herbert, using the staff and resources of Finnz Audit 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 20, that comprise the *statement of financial position* as at *31 December 2023*, 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 2023*; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity (PBE) Standards, Reduced Disclosure Regime.

Our audit was completed on *23 May 2024*. 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 is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. 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 the Members of the Board, Kiwisport Note, Statement of Compliance with Employment Policy, Statement of Variance including the Evaluation of the School's Student Progress and Achievement and the Report on how the School has Given Effect to Te Tiriti o Waitangi but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Tracey Herbert
Finnz Audit Limited
On behalf of the Auditor-General
Te Awamutu, New Zealand

Rangitoto School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Sam Duder	Presiding Member	Elected	Sep 2025
Phillipa Were	Principal	ex Officio	
Rex de Rooy	Parent Representative	Elected	May 2023
Jimmy O'Hearn	Parent Representative	Co-opted	Sep 2025
Henry Duder	Parent Representative	Elected	Sep 2025
Hilary Walker	Parent Representative	Elected	Sep 2025
Paige Coleman	Staff Representative	Elected	Sep 2025

Rangitoto School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$425 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2023 the Rangitoto 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.

Statement of variance: progress against targets (required)

[A statement of variance shows the progress you have made over the last year towards achieving the targets set out in your annual implementation plan. It offers explanation for any differences and how you will address targets that were not achieved.

The tables below show one way that you could lay this information out. In this format, you will need to copy the rows enough times to cover each of your actions, targets and strategic goals shown in your annual implementation plan.]

Strategic Goal 2: Engage and connect with our local environment and wider community As per the strategic plan

Annual Target/Goal: Environmental: Engage with our local environment and community. As per the annual implementation plan

Actions <i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal.</i>	What did we achieve? <i>What were the outcomes of our actions? What impact did our actions have?</i>	Evidence <i>This is the sources of information the board used to determine those outcomes.</i>	Reasons for any differences (variances) between the target and the outcomes <i>Think about both where you have exceeded your targets or not yet met them.</i>	Planning for next year – where to next? <i>What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.</i>
Action 1 Become an active Enviro School	<ol style="list-style-type: none"> 1. Explore the Enviro Schools kit. 2. Map a whole school Enviro Schools vision. 3. Involve students in a whole school engagement topic of 'Me and My Environment' 4. Consult with the community. 5. Action planning & designing our Enviro Schools curriculum. 6. Reflect on change & explore alternatives. 	<ul style="list-style-type: none"> - Staff meetings led by Enviro Schools facilitators. - Topic studies based on Enviro Schools themes e.g. sustainability, pest control. - Teacher Only Day professional development with facilitator to guide our school Enviro direction for 2023. - Community consultation in November with a positive response to the Enviro Schools curriculum. 	<ul style="list-style-type: none"> - Hands on authentic learning that students are interested in. - Outside of the classroom learning opportunities e.g. farm visit, planting, pest control. 	<p>Staff meetings to continue to familiarise ourselves with the Enviro school's curriculum documents. Plan Enviro schools' topics for 2024. Parental voice of topics covered and the value of the programme for their children. Continue to develop, plan & design our Enviro Schools curriculum.</p>
Action 2 Restructure our Education Outside the Classroom Programme.	<ol style="list-style-type: none"> 1. Develop an annual EOTC plan. 2. Develop a school-wide EOTC plan with a progressive structure throughout the school. 3. Create an annual plan for school events. 4. Consult with the community. 	<ul style="list-style-type: none"> - Evaluate our 2023 programme with staff. - EOTC annual and 4 year cycle of plans developed with staff & presented to B.o.T. - Annual plan created. - Community consult regarding PE programme. 	<p>Create a progressive structure so children are prepared for staying on camp.</p>	<p>Streamline of annual EOTC events to allow for preparation & inform families.</p>
Action 3				

Statement of variance: progress against targets (required)

[A statement of variance shows the progress you have made over the last year towards achieving the targets set out in your annual implementation plan. It offers explanation for any differences and how you will address targets that were not achieved.

The tables below show one way that you could lay this information out. In this format, you will need to copy the rows enough times to cover each of your actions, targets and strategic goals shown in your annual implementation plan.]

Strategic Goal 1: The Rural School which provides a supportive and innovative learning environment As per the strategic plan

Annual Target/Goal: Localised Curriculum – The rural school that provides a safe and supportive learning environment. As per the annual implementation plan

Actions <i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal.</i>	What did we achieve? <i>What were the outcomes of our actions? What impact did our actions have?</i>	Evidence <i>This is the sources of information the board used to determine those outcomes.</i>	Reasons for any differences (variances) between the target and the outcomes <i>Think about both where you have exceeded your targets or not yet met them.</i>	Planning for next year – where to next? <i>What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.</i>
Action 1 Design our curriculum that connects learning through its people, place and environment.	1. Design our 2023 curriculum plan. 2. Assessment analysis in house workshops. 3. Engage in writing PLD. 4. Use our local community for learning. 5. Consult the community 6. Engage in local histories PLD.	<ul style="list-style-type: none"> - The 2023 Rangitoto Curriculum Plan - Completed at staff meetings. - Staff attended online workshops. - Visit to farms, marae, pools, caves, camps – creating authentic learning experiences for our students. - Parent survey - TOD x3 to upskill staff's knowledge and understanding in the NZ Histories curriculum. Discover and use new resources. 	<ul style="list-style-type: none"> - Streamlining our school plans. - Consistency for writing moderation. - Used writing professional development to increase student achievement. - Streamlined EOTC for all age groups. - Analysed, evaluated, and acted upon the information gathered. - Implementation of the NZ History curriculum. 	Evaluate the 2023 plan to redesign the 2024 Rangitoto School curriculum plan. Continue with more writing professional development. Evaluation the EOTC plans and tweak for 2024. Address any concerns from parent community. Continue to upskill staff on NZ histories curriculum, including planning and assessment. <u>OUTCOME: A practical and inclusive localized curriculum that sparks the passion for students to learn.</u>
Action 2 Implement rich, authentic student inquiry linked to our local rural environment and/or community.	1. Implement structured literacy across the school using the Ideal Platform and LLLL. 2. Buy more readers for senior students. 3. Analysis of student achievement data. 4. Monitor and report on student achievement data.	<ul style="list-style-type: none"> - Staff are using the platform daily, including termly assessments. - Using decodable readers to complement spelling rules taught in the Junior class. - Report to the B.o.T. at mid-year and end of year reporting on student achievement in reading, writing and maths. 	<ul style="list-style-type: none"> - Student achievement writing data from 2023 has shown an improvement from historical years. - An improvement in students sentence structures and spelling knowledge shown through assessments. - Teaching structured literacy daily. 	Continue to consolidate teacher knowledge and the structured literacy programmes. Continue to use the Ideal Platform as a teaching tool. Add to budget for more readers for 2024 for senior students. Continue to report to the B.o.T. on student achievement data twice per year in a report format. <u>OUTCOME: Grow our rural students through practical and knowledge-based learning.</u>

Student Achievement Data - RANGITOTO SCHOOL 2023 END OF YEAR DATA

YEAR Group curriculum achievement standards for the END OF THE YEAR:

	<u>Reading</u>	<u>Writing</u>	<u>Mathematics</u>
<u>Year 0</u>	Level 3	Pre level 1	Pre level 1
<u>Year 1</u>	L6	Early level 1	Early level 1
<u>Year 2</u>	L7.4	Level 1	Level 1
<u>Year 3</u>	Early level 2 - (7.5-8 years)	Early level 2	Early level 2
<u>Year 4</u>	Level 2 - (8-9 years)	Level 2	Level 2
<u>Year 5</u>	Early level 3 (9-10 years)	Early level 3	Early level 3
<u>Year 6</u>	Level 3 (10-11 years)	Level 3	Level 3
<u>Year 7</u>	Early level 4 (11-12 years)	Early level 4	Early level 4
<u>Year 8</u>	Level 4 (12-13 years)	Level 4	Level 4

Definitions of Achievement:

Above (Achieving Above Expectation): A student's current level of achievement is at a curriculum standard above their year group.

At (Achieving at Expectation): A student is currently achieving at the curriculum level for their year group.

Below (Working towards expectation): A student is not currently achieving the curriculum level for their year group.

Well below: A student's current achievement more than two years below the curriculum level for their year group.

Essential Information:

- Te Reo Māori student data has not been reported due to only 3% of our school identifying as Maori ethnicity.
- There has been a significant increase in student numbers since the mid year data.
- Teachers have taught daily reading, writing, spelling and maths programmes throughout the year.
- Student achievement data was collected during week 8 of term 4.
- Priority learners were identified at the beginning of each term and are withdrawn to have 1 on 1 lessons with the teacher aide in reading, writing and mathematics.

Student Achievement Data - RANGITOTO SCHOOL 2023 END OF YEAR DATA

- *Data Reporting Clarification - Given the substantial increase in student numbers since mid-year, it is crucial to note that the current data cannot be accurately analysed against mid-year data.*
- *All students' progress is monitored carefully and programmes are altered accordingly to meet the learning needs of all students.*
- *The teacher aide works in the Junior class when she isn't implementing intervention programmes.*

MAIN POINTS FOR END OF YEAR DATA:

- 71% of students are achieving at or above the expected curriculum level in Reading.
- 61% of students are achieving at or above the expected curriculum level in Writing.
- 77% of students are achieving at or above the expected curriculum level in Mathematics.

SUMMARY:

- Teachers have utilised teacher aide assistance within class programmes to assist students with their learning.
- The teacher aide has implemented intervention programmes for reading, maths and spelling that have been designed by the classroom teachers.
- Our teacher aide has undergone structured literacy professional development from Learning Matters on the Ideal Platform.
- Teachers will continue to explicitly teach reading, writing and mathematics programmes building upon skill sets at student individual levels.
- The additional programmes that have been purchased for maths, spelling and reading support- eg Mathletics, Start Right Mathematics Workbooks -Y3-8, Nessy - Yr 0-4, Ideal Platform - Yr 0-8 are being used daily, supporting the students' learning.
- Teachers have been to an online workshop for professional development in writing.
- The low teacher to student ratio is improving student learning achievement outcomes.
- There have been a number of the new enrolments who began school during term 4 and therefore we have not had enough time with them for our teaching to have an impact on their learning.

RECOMMENDATIONS FOR 2024:

- Invest in purchasing more decodable readers for the Junior students.
- Allocation of funds for senior reading books.
- Teacher aide support to continue for individual students and in class support - minimum of 13 hours per week.
- Invest in 'Start Right' Mathematics workbooks for Yr 4-8 students.
- Teachers attend professional development writing workshops.
- Consolidate the existing reading, writing, spelling and mathematics programmes already in place.
- Use of outside agencies e.g. RTLit for students with learning difficulties in literacy.

Student Achievement Data - RANGITOTO SCHOOL 2023 END OF YEAR DATA

- Continue to implement daily structured literacy using the 'Ideal Platform' during 2024.
- Set aside funding for a subscription for an online maths programme & reading to consolidate student learning e.g. mathletics & nesy.
- Explicitly teach reading, writing, spelling and maths daily.
- Continue to monitor our priority learners and Māori student achievement, making sure their curriculum progress in reading, writing and maths continues.
- Engage in a school wide writing professional development for all staff e.g. Sheena Cameron's Writing workshops.
- Mathematics - Begin the school year with a number knowledge focus and move into number strategies into subsequent terms. Basic facts will continue to be a focus so every student leaves Rangitoto School with a quick and accurate recall of their times tables & division facts.
- Use the decodable reading programme for the Junior Room.
- Set aside money in the budget to buy numeracy resources e.g. maths games.
- Make oral language a focus that is integrated throughout our programmes.

Student Achievement Data - RANGITOTO SCHOOL 2023 END OF YEAR DATA

Rangitoto19

skill id used: [10406 Reading OTJ \(3\)End](#)

Percentage of Pupils - for 2023 Printed: 13 Dec 2023

	14+	12-13	11-12	10-11	9-10	8.5-9	8-8.5	7.5-8	L7.4	L7.3	L7.2	L7.1	L6	L5	L4+	L4	L3	L2	L1	Total Well Below	Total Below	Total At	Total Above	Total Pupils	
Y0																			100% (2)	0%	100% (2)	0%	0%	6%	
Y1													67% (2)							33% (1)	33% (1)	0%	67% (2)	0%	10%
Y2												25% (1)		25% (1)	25% (1)					25% (1)	75% (3)	0%	0%	13%	
Y3					33% (1)	33% (1)	33% (1)													0%	0%	33% (1)	67% (2)	10%	
Y4					100% (2)															0%	0%	0%	100% (2)	6%	
Y5			33% (1)	33% (1)	33% (1)															0%	0%	33% (1)	67% (2)	10%	
Y6			80% (4)	20% (1)																0%	0%	20% (1)	80% (4)	16%	
Y7	25% (1)	50% (2)		25% (1)																0%	25% (1)	0%	75% (3)	13%	
Y8	40% (2)	40% (2)	20% (1)																	0%	20% (1)	40% (2)	40% (2)	16%	
Total pupils	10 % (3)	13 % (4)	19 % (6)	10 % (3)	13 % (4)	3 % (1)	3 % (1)					3 % (1)	6 % (2)	3 % (1)	3 % (1)					13 % (4)	6% (2)	23% (7)	23% (7)	48% (15)	(31)

WHOLE SCHOOL READING ACHIEVEMENT DATA:

DATA ANALYSIS OF READING 2023:

- 71% of students are achieving at or above the expected curriculum level.
- 23% of students are achieving below the expected curriculum level.
- 6% of students are achieving well below the expected curriculum level.

SIGNIFICANT CHANGES FROM MID YEAR 2023:

- There has been an increase of 10% of students achieving at or above the expected curriculum level in reading since mid year.

SUMMARY:

- During term 4 the school had a student teacher from AUT in the Junior class. This enabled the classroom teacher to work one on one with individuals or small groups while the student teacher was teaching. Students in the Junior room effectively had two teachers and a teacher aid - making the ratio 1:5.
- Priority learners are withdrawn from class to have one on one or small group lessons with the teacher aide using specifically designed intervention programmes created by the classroom teacher.
- The teacher aide worked within the Junior class to help with the reading programme, taking groups and helping with students with their learning tasks.
- The Year 0's students have only been at school two terms or less.
- The Junior room decodable reading programme is making an impact on all learners especially those with learning difficulties, equipping them with the foundational skills to read.

Student Achievement Data - RANGITOTO SCHOOL 2023 END OF YEAR DATA
MALE AND FEMALE STUDENT READING ACHIEVEMENT DATA:

Rangitoto19

skill id used: 10406 Reading OTJ (3)End

Percentage of Pupils - for 2023 Printed: 13 Dec 2023

	Needs Extra Support (wellbelow)			Needs Support (below)			On Track (at)			Exceeding (above)			Total Pupils
	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	
Y0				50% (1)	50% (1)	100% (2)							2
Y1	33% (1)		33% (1)				67% (2)		67% (2)				3
Y2	25% (1)		25% (1)	25% (1)	50% (2)	75% (3)							4
Y3							33% (1)		33% (1)	33% (1)	33% (1)	67% (2)	3
Y4											100% (2)	100% (2)	2
Y5								33% (1)	33% (1)	33% (1)	33% (1)	67% (2)	3
Y6							20% (1)		20% (1)	40% (2)	40% (2)	80% (4)	5
Y7				25% (1)		25% (1)				25% (1)	50% (2)	75% (3)	4
Y8				20% (1)		20% (1)	20% (1)	20% (1)	40% (2)		40% (2)	40% (2)	5
Total	2	0	2	4	3	7	5	2	7	5	10	15	(31)

DATA ANALYSIS 2023 MALE AND FEMALE READING STUDENT ACHIEVEMENT:

- 62% of males are reading at or above their expected curriculum level.
- 80% of females are reading at or above their expected curriculum level.
- 25% of males are reading below their expected curriculum level.
- 20% of females are reading below their expected curriculum level.
- 13% of males are reading well below their expected curriculum level.
- 0% of females are reading well below their expected curriculum level.

Student Achievement Data - RANGITOTO SCHOOL 2023 END OF YEAR DATA

SUMMARY:

- The Junior male students tracking 'well below' have been referred to specialised learning services to help with their learning needs. One of the referrals will begin next year. These students are making progress and will continue to progress through our daily interventions, reading programme and structured literacy.
- The majority of male students tracking 'well below' are in the Junior room, are involved in the intensive structured literacy programme which is proving the importance of taking time to consolidate their understanding of the spelling rules.

Student Achievement Data - RANGITOTO SCHOOL 2023 END OF YEAR DATA

WHOLE SCHOOL WRITING ACHIEVEMENT DATA:

Rangitoto19

skill id used: [10407 Writing OTJ \(3\)End](#)

Percentage of Pupils - for 2023 Printed: 13 Dec 2023

	Pre L1	Early L1	At L1	Early L2	At L2	Early L3	At L3	Early L4	At Level 4	Early L5 +	Total Well Below	Total Below	Total At	Total Above	Total Pupils
Y0	50% (1)	50% (1)									0%	0%	50% (1)	50% (1)	6%
Y1	33% (1)	67% (2)									0%	33% (1)	67% (2)	0%	10%
Y2	25% (1)	50% (2)	25% (1)								0%	75% (3)	25% (1)	0%	13%
Y3			33% (1)	67% (2)							0%	33% (1)	67% (2)	0%	10%
Y4					100% (2)						0%	0%	100% (2)	0%	6%
Y5					33% (1)	67% (2)					0%	33% (1)	67% (2)	0%	10%
Y6						20% (1)	80% (4)				0%	20% (1)	80% (4)	0%	16%
Y7							50% (2)	25% (1)		25% (1)	0%	50% (2)	25% (1)	25% (1)	13%
Y8						20% (1)		40% (2)		40% (2)	20% (1)	40% (2)	0%	40% (2)	16%
Total pupils	10 % (3)	16 % (5)	6 % (2)	6 % (2)	10 % (3)	13 % (4)	19 % (6)	10 % (3)		10 % (3)	3% (1)	35% (11)	48% (15)	13% (4)	166 (31)

DATA ANALYSIS FOR WRITING 2023:

- 61% of students are achieving at or above the expected curriculum level.
- 35% of students are achieving below the expected curriculum level.
- 3% of students are achieving well below the expected curriculum level.

SUMMARY:

- Daily engagement with writing has impacted on improved student achievement.
- There has been a significant increase of students achieving at or above the expected level since mid year of 18%.
- Teachers have spent a lot of time modelling and scaffolding writing to and with students to give them clear examples and understanding of the writing process.
- This year, teachers have spent a lot of time developing their writing programmes to make them of high interest to their classes, engaging students to write independently on a variety of topics, and working through the writing process.
- All students are engaged in daily lessons of structured literacy through the Ideal Platform. This programme teaches a systematic approach to letter sounds and spelling rules.
- Spelling homework is based around sounds or spelling rules that are being learnt during class.
- The Junior students are using an online programme called 'Nessy' to consolidate their letter sound and spelling rule knowledge.

Student Achievement Data - RANGITOTO SCHOOL 2023 END OF YEAR DATA
MALE AND FEMALE STUDENT WRITING ACHIEVEMENT DATA:

Rangitoto19

skill id used: 10407 Writing OTJ (3)End

-

Percentage of Pupils - for 2023 Printed: 13 Dec 2023

	Needs Extra Support (wellbelow)			Needs Support (below)			On Track (at)			Exceeding (above)			Total Pupils
	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	
Y0							50% (1)		50% (1)		50% (1)	50% (1)	2
Y1				33% (1)		33% (1)	67% (2)		67% (2)				3
Y2				25% (1)	50% (2)	75% (3)	25% (1)		25% (1)				4
Y3				33% (1)		33% (1)	33% (1)	33% (1)	67% (2)				3
Y4								100% (2)	100% (2)				2
Y5					33% (1)	33% (1)	33% (1)	33% (1)	67% (2)				3
Y6				20% (1)		20% (1)	40% (2)	40% (2)	80% (4)				5
Y7				50% (2)		50% (2)		25% (1)	25% (1)		25% (1)		4
Y8	20% (1)		20% (1)	20% (1)	20% (1)	40% (2)					40% (2)		5
Total	1	0	1	7	4	11	8	7	15	0	1	1	(31)

Student Achievement Data - RANGITOTO SCHOOL 2023 END OF YEAR DATA

DATA ANALYSIS 2023 MALE AND FEMALE WRITING STUDENT ACHIEVEMENT:

- 50% of males are writing at or above their expected curriculum level.
- 74% of females are reading at or above their expected curriculum level.
- 44% of males are writing below their expected curriculum level.
- 25% of females are writing below their expected curriculum level.
- 6% of males are writing well below their expected curriculum level.
- 0% of females are writing well below their expected curriculum level.

SUMMARY:

- There is still a significant difference between boys and girls achieving at or above their expected curriculum level for the end of year data but the gap is closing.
- Societal expectations and stereotypes regarding gender roles may influence writing behaviours. Girls might feel societal encouragement to express themselves through writing, while boys may face different expectations that impact their engagement.
- Motivational factors, including goal-setting and perceived relevance of writing tasks, can vary between boys and girls. Girls may be more intrinsically motivated to excel in writing, influencing their effort and commitment to writing assignments.
- Boys and girls may exhibit different writing styles and preferences.
- Writing assessments are complex with a number of criteria students need to meet to reach each curriculum level.

Student Achievement Data - RANGITOTO SCHOOL 2023 END OF YEAR DATA

WHOLE SCHOOL MATHS ACHIEVEMENT DATA:

Rangitoto19

skill id used: 10408 Maths OTJ (3)End

Percentage of Pupils - for 2023 Printed: 13 Dec 2023

	Pre L1	Early L1	At L1	Early L2	At L2	Early L3	At L3	Early L4	At Level 4	Early L5 +	Total Well Below	Total Below	Total At	Total Above	Total Pupils
Y0	100% (2)										0%	0%	100% (2)	0%	6% (2)
Y1	33% (1)	33% (1)	33% (1)								0%	33% (1)	33% (1)	33% (1)	10% (3)
Y2		75% (3)		25% (1)							0%	75% (3)	0%	25% (1)	13% (4)
Y3				33% (1)	33% (1)	33% (1)					0%	0%	33% (1)	67% (2)	10% (3)
Y4					100% (2)						0%	0%	100% (2)	0%	6% (2)
Y5				33% (1)		33% (1)		33% (1)			0%	33% (1)	33% (1)	33% (1)	10% (3)
Y6						20% (1)	40% (2)	40% (2)			0%	20% (1)	40% (2)	40% (2)	16% (5)
Y7								75% (3)	25% (1)		0%	0%	75% (3)	25% (1)	13% (4)
Y8								20% (1)	60% (3)	20% (1)	0%	20% (1)	60% (3)	20% (1)	16% (5)
Total pupils	10 % (3)	13 % (4)	3 % (1)	10 % (3)	10 % (3)	10 % (3)	6 % (2)	23 % (7)	13 % (4)	3 % (1)	0%	23% (7)	48% (15)	29% (9)	(31)

DATA ANALYSIS FOR MATHEMATICS 2023:

- 77% of students are achieving at or above the expected curriculum level.
- 23% of students are achieving below the expected curriculum level and are on track to achieve the expected curriculum level.
- 0% of students are achieving well below the expected curriculum level.

SUMMARY:

- The Year 3-8 students are working through a maths programme called 'Start Right'. This programme covers all strands in mathematics as well as basic facts, the programme has been beneficial for students' achievement.
- Teachers are using mathletics (an online maths programme) by targeting specific skills that students are learning in class and assigning follow up tasks to complement this learning.
- Priority learners are working one on one with a teacher aide working through a mathletics booklet, timetables, number knowledge or basic facts, targeting the learning area of need.

Student Achievement Data - RANGITOTO SCHOOL 2023 END OF YEAR DATA

MALE AND FEMALE STUDENT MATHS ACHIEVEMENT DATA:

Rangitoto19

skill id used: 10408 Maths OTJ (3)End

Percentage of Pupils - for 2023 Printed: 13 Dec 2023

	Needs Extra Support (wellbelow)			Needs Support (below)			On Track (at)			Exceeding (above)			Total Pupils
	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	
Y0							50% (1)	50% (1)	100% (2)				2
Y1				33% (1)		33% (1)	33% (1)		33% (1)	33% (1)		33% (1)	3
Y2				25% (1)	50% (2)	75% (3)				25% (1)		25% (1)	4
Y3							33% (1)		33% (1)	33% (1)	33% (1)	67% (2)	3
Y4								100% (2)	100% (2)				2
Y5					33% (1)	33% (1)		33% (1)	33% (1)	33% (1)		33% (1)	3
Y6				20% (1)		20% (1)		40% (2)	40% (2)	40% (2)		40% (2)	5
Y7							50% (2)	25% (1)	75% (3)		25% (1)	25% (1)	4
Y8					20% (1)	20% (1)	40% (2)	20% (1)	60% (3)		20% (1)		5
Total	0	0	0	3	4	7	7	8	15	6	2	8	(31)

DATA ANALYSIS 2023 MALE AND FEMALE MATHEMATICS STUDENT ACHIEVEMENT:

- 81% of males are achieving at or above their expected curriculum level.
- 73% of females are achieving at or above their expected curriculum level.
- 19% of males are achieving below their expected curriculum level.
- 27% of females are achieving below their expected curriculum level.

SUMMARY:

- There is not a big discrepancy between male and female student achievement in mathematics.



Rangitoto School has given effect to the Treaty of Waitangi through our teaching programmes investigating The Treaty of Waitangi and through the N.Z. Histories Curriculum. Staff have been encouraged to increase their knowledge and use of te reo especially in the classroom. Staff PLD has been given to support increased knowledge and use of the Treaty and local tikanga. School systems and routines have been adapted to include the increased use of Whakatauki and Karakia where appropriate for our school and context.