

RANGITOTO SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 1920

Principal: Heather Dallas

School Address: 949 Rangitoto Road, Rangitoto

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

School Phone: 07 878 8460

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Accountant / Service Provider:

Education  **Services.**
Dedicated to your school

RANGITOTO SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Rangitoto School

Statement of Responsibility

For the year ended 31 December 2024

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 2024 fairly reflects the financial position and operations of the School.

The School's 2024 financial statements are authorised for issue by the Board.

Henry Duder

Full Name of Presiding Member

Heather Dallas

Full Name of Principal

H Duder

Signature of Presiding Member

Heather Dallas

Signature of Principal

18/11/25

Date:

18/11/25

Date:

Rangitoto School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	556,830	468,160	477,107
Locally Raised Funds	3	38,587	49,730	58,121
Interest		6,633	6,250	6,339
Other Revenue		-	-	145
Total Revenue		602,050	524,140	541,712
Expense				
Locally Raised Funds	3	50,273	24,242	33,875
Learning Resources	4	342,369	316,368	304,482
Administration	5	69,982	57,946	56,574
Interest		356	600	620
Property	6	124,070	121,195	141,192
Other Expenses	7	1,194	1,000	182
Total Expense		588,244	521,351	536,925
Net Surplus / (Deficit) for the year		13,806	2,789	4,787
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		13,806	2,789	4,787

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 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		283,613	287,788	275,435
Total comprehensive revenue and expense for the year		13,806	2,789	4,787
Contribution - Furniture and Equipment Grant		-	-	3,391
Equity at 31 December		297,419	290,577	283,613
Accumulated comprehensive revenue and expense		297,419	290,577	283,613
Equity at 31 December		297,419	290,577	283,613

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 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	8	134,617	89,802	167,779
Accounts Receivable	9	27,356	26,421	21,100
GST Receivable		-	1,525	2,515
Prepayments		7,873	4,129	4,997
Inventories	10	229	810	1,599
Transport Network		40,844	31,873	21,382
		210,919	154,560	219,372
Current Liabilities				
GST Payable		1,086	-	-
Accounts Payable	12	41,583	40,142	28,490
Revenue Received in Advance	13	6,889	380	938
Provision for Cyclical Maintenance	14	-	16,100	21,103
Finance Lease Liability	15	1,473	4,112	3,654
		51,031	60,734	54,185
Working Capital Surplus/(Deficit)		159,888	93,826	165,187
Non-current Assets				
Property, Plant and Equipment	11	153,956	200,136	130,516
		153,956	200,136	130,516
Non-current Liabilities				
Provision for Cyclical Maintenance	14	15,436	-	11,025
Finance Lease Liability	15	989	3,385	1,065
		16,425	3,385	12,090
Net Assets		297,419	290,577	283,613
Equity		297,419	290,577	283,613

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 2024

		2024	2024	2023
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		169,591	149,971	135,944
Locally Raised Funds		41,565	52,980	57,454
Goods and Services Tax (net)		3,601	-	(990)
Payments to Employees		(64,730)	(76,700)	(61,346)
Payments to Suppliers		(134,230)	(102,143)	(100,632)
Interest Paid		(356)	(600)	(620)
Interest Received		6,676	6,250	6,286
Net cash from/(to) Operating Activities		22,117	29,758	36,096
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(52,523)	(71,000)	(3,527)
Net cash from/(to) Investing Activities		(52,523)	(71,000)	(3,527)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	3,391
Finance Lease Payments		(2,756)	(4,122)	(3,347)
Net cash from/(to) Financing Activities		(2,756)	(4,122)	44
Net increase/(decrease) in cash and cash equivalents		(33,162)	(45,364)	32,613
Cash and cash equivalents at the beginning of the year	8	167,779	135,166	135,166
Cash and cash equivalents at the end of the year	8	134,617	89,802	167,779

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, 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 2024

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 2024 to 31 December 2024 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 with reference to generally accepted accounting practice. The financial statements have been prepared with reference to 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 \$33 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

The 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 14.



Useful lives of property, plant and equipment

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

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 15. Future operating lease commitments are disclosed in note 20b.

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

h) 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:

Board-owned Buildings	50 years
Building Improvements	20-50 years
Furniture and Equipment	4-10 years
Information and Communication Technology	5 years
Motor Vehicles	5 years
Library Resources	8 years
Leased Assets held under a Finance Lease	Term of Lease

k) Impairment of property, plant, and equipment

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

Non cash generating assets

Property, plant, and equipment 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 surplus or deficit.

The reversal of an impairment loss is recognised in 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.

l) Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

m) Employee Entitlements

Short-term employee entitlements

Employee 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 and annual leave earned, by non teaching staff, 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.



n) 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.

o) 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.

p) 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.

q) 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.

r) 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.

s) 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.

t) 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.

u) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

v) Budget Figures

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

w) 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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	164,706	141,293	137,617
Teachers' Salaries Grants	260,459	227,541	228,113
Use of Land and Buildings Grants	112,203	89,326	106,980
Share Of Transport Network	19,462	10,000	2,509
Other Government Grants	-	-	1,888
	556,830	468,160	477,107

3. Locally Raised Funds

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue			
Donations and Bequests	1,897	4,000	5,551
Fees for Extra Curricular Activities	7,146	12,470	19,670
Trading	3,445	3,500	3,553
Fundraising and Community Grants	18,149	20,400	20,167
School House	7,950	9,360	9,180
	38,587	49,730	58,121
Expense			
Extra Curricular Activities Costs	11,348	13,550	18,982
Trading	3,587	3,000	3,490
Fundraising and Community Grant Costs	1,713	-	7,403
School House	33,625	7,692	4,000
	50,273	24,242	33,875
<i>Surplus/(Deficit) for the year Locally Raised Funds</i>	(11,686)	25,488	24,246

4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	10,727	17,750	15,713
Employee Benefits - Salaries	299,773	272,741	260,757
Staff Development	1,220	3,250	3,126
Depreciation	30,649	22,577	24,886
Other Learning Resources	-	50	-
	342,369	316,368	304,482

5. Administration

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fees	7,226	5,000	5,006
Board Fees and Expenses	16,189	6,455	4,994
Other Administration Expenses	12,362	11,570	12,082
Employee Benefits - Salaries	24,590	28,000	27,192
Insurance	3,892	1,581	1,960
Service Providers, Contractors and Consultancy	5,723	5,340	5,340
	69,982	57,946	56,574

6. Property

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Cyclical Maintenance	(16,692)	5,462	5,350
Heat, Light and Water	5,958	6,107	6,349
Repairs and Maintenance	8,209	6,400	8,199
Use of Land and Buildings	112,203	89,326	106,980
Employee Benefits - Salaries	3,580	3,500	3,964
Other Property Expenses	10,812	10,400	10,350
	124,070	121,195	141,192

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. Other Expenses

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Transport	1,194	1,000	182
	1,194	1,000	182

8. Cash and Cash Equivalents

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Bank Accounts	134,617	89,802	167,779
Cash and cash equivalents for Statement of Cash Flows	134,617	89,802	167,779

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

Of the \$134,617 Cash and Cash Equivalents, \$6,889 of Revenue Received in Advance is held by the school, as disclosed in note 13.



9. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	-	657	1,150
Receivables from the Ministry of Education	2,340	-	225
Interest Receivable	10	-	53
Teacher Salaries Grant Receivable	25,006	25,764	19,672
	<u>27,356</u>	<u>26,421</u>	<u>21,100</u>
Receivables from Exchange Transactions	10	657	1,203
Receivables from Non-Exchange Transactions	27,346	25,764	19,897
	<u>27,356</u>	<u>26,421</u>	<u>21,100</u>

10. Inventories

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Lunches	186	147	183
Stationery	43	663	1,416
	<u>229</u>	<u>810</u>	<u>1,599</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Land	3,000	-	-	-	-	3,000
Board-owned Buildings	23,319	-	-	-	(760)	22,559
Building Improvements	60,051	-	-	-	(6,428)	53,623
Furniture and Equipment	20,146	639	-	-	(5,738)	15,047
Information and Communication Technology	18,508	6,885	-	-	(8,038)	17,355
Motor Vehicles	-	45,000	-	-	(5,893)	39,107
Leased Assets	4,079	1,565	-	-	(3,453)	2,191
Library Resources	1,413	-	-	-	(339)	1,074
	130,516	54,089	-	-	(30,649)	153,956

The net carrying value of equipment held under a finance lease is \$2,191 (2023: \$4,079)

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.

	2024	2024	2024	2023	2023	2023
	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
Board-owned Buildings	38,000	(15,441)	22,559	38,000	(14,681)	23,319
Building Improvements	133,169	(79,546)	53,623	133,169	(73,118)	60,051
Furniture and Equipment	154,418	(139,371)	15,047	153,779	(133,633)	20,146
Information and Communication Technology	71,221	(53,866)	17,355	67,598	(49,090)	18,508
Motor Vehicles	45,000	(5,893)	39,107	-	-	-
Leased Assets	16,192	(14,001)	2,191	15,998	(11,919)	4,079
Library Resources	23,174	(22,100)	1,074	23,174	(21,761)	1,413
	484,174	(330,218)	153,956	434,718	(304,202)	130,516

12. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	6,065	8,731	2,639
Accruals	7,225	4,855	5,006
Banking Staffing Overuse	3,053	-	-
Employee Entitlements - Salaries	25,006	25,764	19,672
Employee Entitlements - Leave Accrual	234	792	1,173
	41,583	40,142	28,490
Payables for Exchange Transactions	41,583	40,142	28,490
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	41,583	40,142	28,490

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue In Advance	1,550	-	-
Grants in Advance - Ministry of Education	5,000	-	877
Other Revenue In Advance	339	380	61
	6,889	380	938

14. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	32,128	10,638	26,778
Increase to the Provision During the Year	3,859	5,462	5,297
Use of the Provision During the Year	-	-	-
Other Adjustments	(20,551)	-	53
Provision at the End of the Year	15,436	16,100	32,128
Cyclical Maintenance - Current	-	16,100	21,103
Cyclical Maintenance - Non current	15,436	-	11,025
	15,436	16,100	32,128

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2030. This plan is based on the schools 10 Year Property plan / painting invoices.

15. Finance Lease Liability

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	1,625	4,112	3,922
Later than One Year	1,044	3,385	1,135
Future Finance Charges	(207)	-	(338)
	<u>2,462</u>	<u>7,497</u>	<u>4,719</u>
Represented by			
Finance lease liability - Current	1,473	4,112	3,654
Finance lease liability - Non current	989	3,385	1,065
	<u>2,462</u>	<u>7,497</u>	<u>4,719</u>

16. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the School. The School enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and 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.

17. Remuneration

Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	3,480	3,000
<i>Leadership Team</i>		
Remuneration	126,191	118,829
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	129,671	121,829

There are 5 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 1

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	50-60	110-120
Benefits and Other Emoluments	0 - 1	1-2
Termination Benefits	-	-

Principal 2

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	30 - 40	-
Benefits and Other Emoluments	1 - 2	-
Termination Benefits	-	-

Principal 3

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	30-40	0
Benefits and Other Emoluments	0 - 1	0
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
	0.00	0.00

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



18. 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:

	2024 Actual	2023 Actual
Total	\$0	\$0
Number of People	0	0

19. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2024 (Contingent liabilities and assets at 31 December 2023: nil).

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.

20. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2024 (Capital commitments at 31 December 2023: \$0).

(b) Operating Commitments

There are no operating commitments as at 31 December 2024 (Operating commitments at 31 December 2023: nil).

21. 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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	134,617	89,802	167,779
Receivables	27,356	26,421	21,100
Investments - Term Deposits	-	-	-
Total financial assets measured at amortised cost	161,973	116,223	188,879

Financial liabilities measured at amortised cost

Payables	41,583	40,142	28,490
Finance Leases	2,462	7,497	4,719
Total financial liabilities measured at amortised cost	44,045	47,639	33,209

22. Events After Balance Date

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

23. Comparatives

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



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF RANGITOTO SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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 2024, 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 2024; 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 18 November 2025. This is the date at which our opinion is expressed.

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

Basis for 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 arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises 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.

A handwritten signature in blue ink, appearing to read 'Tracey Herbert'.

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	Jul 2024
Heather Dallas	Principal	ex Officio	
Sue Cuthburt	Acting Principal	Appointed	Oct 2024
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 2024, the school received total Kiwisport funding of \$501 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2024 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 Reporting 2024



School Name:	Rangitoto School	School Number:	1920
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Strategic Aim 1a:	Environmental: Engage with our local environment and community
Annual Aim:	Become an active Enviro School
Target:	<ol style="list-style-type: none"> 1. Create an Enviro leadership team. 2. Implement sustainable practices within the school. 3. Integrate Environmental education into the curriculum 4. Engage with the local community.
Baseline Data:	Although Rangitoto School has been an Enviroschool for a few years, there has been no one recently motivated to direct the programme and create an action plan for implementation. Visits from the facilitator encouraged some sporadic activities ie a worm farm and a bug hotel but there has been no cohesive programme, change of practices or awareness raised within the school community.

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"> - regular visits from Enviroschool facilitator - simple action plan created for 2024 - school studies started around flora and fauna in school, habitats - discussions with students about places within the school grounds - their uses and potential - discussions with students about current practices, eg rubbish, within the school and their sustainability. 	<p>Partial success of our aims.</p> <ul style="list-style-type: none"> - All students (100%) participated in the actions taken - new Principal has taken on leadership of Enviro programme in Term 4 with collaboration from teachers and students - Principal currently working with Enviro facilitator and teachers on 2025 action plan 	<ul style="list-style-type: none"> - less progress than expected in 2024 due to the change in Principal but a start has now been made and a solid action plan for engaging with local community and implementing some more sustainable practices. This could be achieved at a faster pace without as much student consultation but as student ownership is an integral part of the Enviro kaupapa, we are happy to take things more slowly so students stay involved with decision making. 	<p>-there has been minimal teacher PD on Enviroschools so this will be included in internal staff meetings in 2025 and opportunities given for teachers to attend local Enviro PD days as appropriate to our action plan.</p> <p>-regular visits from our Enviro facilitator have been timetabled into next year.</p> <p>-We have budgeted some specific funds for Enviro actions in 2025 but will also look at other funding options.</p> <p>-with the MoE focus on literacy and maths it will be even more important to integrate Enviro learning into the curriculum rather than seeing it as a stand alone subject.</p>
Planning for next year:			
<p>Continue to follow the key actions within our 2024 Annual Plan by carrying these over to 2025. As our Strategic Plan aims are not due for completion until end of 2025, we still see the original aims and actions as relevant and achievable in the time frame.</p>			

Tātaritanga raraunga

Strategic Aim 1b:	Environmental: Engage with our local environment and community
Annual Aim:	Restructure our Education Outside the Classroom programme
Target:	<ol style="list-style-type: none"> 1.Risk management and safety protocols reviewed and updated 2.Implement a school-wide EOTC plan with a progressive structure throughout the school. 3.Trial and pilot an annual plan 4.Consult with the community 5.EOTC Programme Assessment 6.Budget allocation and resource
Baseline Data:	Unsure of baseline data used as this aim was from previous principal. School trips had been to places at random with minimal planning of a progressive structure.

Tātaritanga raraunga

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"> - three yearly camp rotation created for visiting urban, beach and forest camp sites. The number of nights for junior and senior camps also are planned. - Risk management and safety of outside education activities reviewed - community consulted and feedback taken on board - review of camps/activities undertaken to ensure rich learning occurring and budget restraints met. - school van purchased and being used to facilitate travel to EOTC activities for students 	<p>Outcome achieved successfully</p> <ul style="list-style-type: none"> - school community feedback very positive about the school's EOTC programme - improvements to school risk management and safety actioned - camp rotation plan put into place and being followed - students able to participate in more activities due to the purchase of the school van 	<p>No variance - outcome achieved</p>	<p>We will continue to follow the school's new EOTC plan and the improvements to risk management and safety with ongoing review.</p>
Planning for next year:			
<p>The BoT now considers this target met and a replacement target around attendance will be put in place for 2025 seeing this is a top priority for the MoE.</p>			

Tātaritanga raraunga

Strategic Aim 2a	Localised Curriculum— The rural school that provides a safe and supportive learning environment.
Annual Aim:	Design our curriculum that connects learning through its people, place and environment.
Target:	<ol style="list-style-type: none"> 1.Design a four year curriculum plan cycle reflecting the new curriculum 2.Monitor, reflect and act upon student achievement data for all students 3.Continue to engage in writing PLD 4.Engage in PB4L two year PLD 5.Paint and reshelve the library 6.Engage in curriculum refresh PLD.
Baseline Data:	<p><u>MAIN POINTS FOR END OF 2023 YEAR DATA:</u></p> <ul style="list-style-type: none"> - 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.

Tātaritanga raraunga

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>1.Design a four year curriculum plan cycle reflecting the new curriculum . <i>Started but put on hold due to change in principal, curriculum refresh, and changes due to new government</i></p> <p>2.Monitor, reflect and act upon student achievement data for all students <i>Used EOY data to target student learning and teaching.</i></p> <p>3.Continue to engage in writing PLD <i>Junior teacher and new Principal who job share in Year 0-3 class are both currently undertaking iDeal structured literacy PD (finishes mid 2025)</i></p> <p>4.Engage in PB4L two year PLD <i>Due to change in principal, the new principal was advised to recommence PB4L PD in 2025 and start afresh.</i></p> <p>5.Paint and reshelve the library <i>Plans put on hold due to change in principal. Painting now due to commence in January 2025 with shelving installed by end of Term 1.</i></p>	<p>Mainly achieved.</p> <p>End of Year 2024 data shows improvement across each of the three key areas of whole school learning compared to baseline data from end of 2023:</p> <p>Reading - 80% achieving at or above expected level (increased from 71%)</p> <p>Writing - 76% achieving at or above expected level (increased from 76%)</p> <p>Maths - 86% achieving at or above expected level (increased from 77%)</p>	<p>Delays in some of the actions being started/completed due to the change in leadership. All aims are still due to be completed by end of 2025 when this Strategic Plan ends.</p> <p>Despite the change in leadership, students are achieving excellent results. Teachers are experienced, and passionate with small class sizes plus they have also had an experienced Teacher Aide to support learners needing additional help.</p>	<p>Although we are doing well we cannot be complacent. All actions still need to be continued until the end of 2025.</p>

Tātaritanga raraunga

6.Engage in curriculum refresh PLD. All staff have been participating in this PD in 2024 with more training scheduled for 2025.			
Planning for next year:			
<p>We need to complete the design of the four year curriculum plan, continue to participate in curriculum refresh/ structured literacy PD and continue to monitor any areas of teaching we can further tweak and improve.</p> <p>As our current Teacher Aide is leaving at the end of this year we need to ensure her replacement is capable of supporting our at risk learners and they will be a focus for all staff in 2025.</p>			

Tātaritanga raraunga

Strategic Aim 2b:	Localised Curriculum— The rural school that provides a safe and supportive learning environment.
Annual Aim:	Implement rich, authentic student inquiry, linked to our local rural environment and/or community
Target:	<ol style="list-style-type: none"> 1. Teach reading, writing, spelling and maths daily. 2. Analysis of students achievement data & develop next steps 3. Monitor, act upon and report on student achievement progress of all learners. 4. Organise school-wide events 5. Develop a good 'work ethic' in our students
Baseline Data:	As per baseline data for 2a

Tātaritanga raraunga

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>1. Teach reading, writing, spelling and maths daily. Teachers planning and classroom observations reflect this.</p> <p>2. Analysis of students achievement data & develop next steps As the new Principal in Term 4, I am collaborating with staff on this action point.</p> <p>3. Monitor, act upon and report on student achievement progress of all learners. Used EOY data to target student learning and teaching.</p> <p>4. Organise school-wide events The school holds a wide range of curriculum rich events including foci on sporting, cultural and academic learning.</p> <p>5. Develop a good 'work ethic' in our students. Students encouraged to use Assessment for Learning strategies to take ownership of learning.</p>	<p>Mainly achieved. See data for Aim 2a.</p>	<p>Any actions not achieved are due to the change of principal at the school and these are now under action. Otherwise action plan achieved for 2024.</p>	<p>We will continue to analyse and monitor achievement data to ensure all students receiving the support they need to grow especially in the priority areas of maths, reading and writing. Completing the structured literacy and curriculum refresh PD will be important to ensure staff are all on the same page and able to collaborate to ensure consistency of learning - particularly important in a small school.</p>
Planning for next year:			
<p>The review of the school curriculum is also relevant to this Strategic Plan aim and points from both 2a and 2b will need to be incorporated in our revised school curriculum plan. Our priority will be to further support our most at risk students to achieve learning success.</p>			

Tātaritanga raraunga

Rangitoto School

2024 End of Year Curriculum Report

This report is based on data collected by classroom teachers November 2024. A range of formative, summative and standardized testing was used to collect and collate data to inform, 'Overall Teacher Judgement'. This testing included; Probe (reading and comprehension), e-asttle (writing), Ideal / Decodables (reading), PAT (progress and achievement testing in reading, listening and maths for Year 3 pupils upwards), JAM (junior assessment in maths), GLOSS (**G**LObal **S**trategy **S**tage in maths).

Due to the small number of students that attend Rangitoto School, this report does not separate groups of Maori, Pasifika and other groups which could easily identify specific students.

Whole School		Senior School		Junior School	
Total pupils:	29	Total pupils:	15	Total pupils:	14
Male:	18	Male:	9	Male:	9
Female:	11	Female:	6	Female:	5

Maths - (Mid year comparison percentage in bold italics below. Green background indicates improvement in results).

Groups	Well Below	Below	Met Expectation	Above Expectation	Met and Above Expt.	Discrepancies
Whole School	2 (7%)	2 (7%)	15 (62%)	10 (34%)	25 (86%) 68%	<i>There is a very slight discrepancy between boys and girls. We have a few more boys below expectation than girls. There is a higher percentage of girls above expectation. The mid- year discrepancy between the juniors and seniors has reduced although seniors still are significantly higher in their above expectation percentage.</i>
Male	2 (11%)	1 (6%)	10 (55%)	5 (28%)	11 (83%) 65%	
Female	0	1 (9%)	5 (45%)	5 (45%)	10 (90%) 71%	
Junior	1 (7%)	2 (14%)	9 (64%)	2 (14%)	11 (79%) 50%	
Senior	1 (6%)	0 (0%)	6 (40%)	8 (54%)	14 (94%) 82%	

Contributing factors:

The following factors mentioned at mid-year are still applicable. Both of the children who are well below expectation are transient (have come from another school). One is an ESOL student.

Of the children who are below, there are issues around attendance, behaviour and transitioning from another school (in some cases all three). ESOL (English as a second oral language is also a contributing factor). Along with these issues, there seems to be a secular trend throughout New Zealand with an increasing number of children coming to school with little or no knowledge of basic counting skills.

With a small school, even having one or two students leave or come into the school can change percentages significantly so they need to be read with some caution but end of year results do read well with a strong improvement from mid-year.

What we are doing to address this?

All of the students who are below or well below are receiving targeted support from their teacher plus regular one on one support from a teacher aide in maths. Next year the school will have a dual focus on maths and writing. Teachers will be using the new MoE funded Oxford resources that align with the refreshed maths curriculum. There will be two Teacher Only days dedicated to improving teacher understanding of the new maths curriculum and ways to improve effective teaching of maths.

What can the Board do?

The Board should continue to dedicate funding towards supporting these children and their class teacher/s.

Reading – (Mid year comparison percentage in bold italics below. Green background indicates

Groups	Well Below	Below	Met Expectation	Above Expectation	Met and Above Expt.	Discrepancies
Whole School	3 (10%)	3 (10%)	8 (28%)	15 (52%)	23 (80%) 62%	<i>There is a discrepancy between boys and girls with girls achieving at a higher level than boys although this gap has reduced since mid-year. . Junior students are also the only ones represented in the school as below or well below in reading. There are a number of contributing factors as outlined below explaining this.</i>
Male	3 (17%)	2 (11%)	6 (33%)	7 (39%)	13 (72%) 47%	
Female	- (0%)	1 (9%)	2 (18%)	8 (73%)	10 (91%) 79%	
Junior	3 (21%)	3 (21%)	4 (29%)	4 (29%)	8 (58%) 36%	
Senior	- (0%)	- (0%)	4 (27%)	11 (73%)	15 (100%) 83%	

Contributing factors:

The children who are well below and below have come into the school with a number of contributing factors similar to maths – attendance, behaviour, transitioning from another school and ESOL issues. RTLB funding has been provided for additional teacher aide time for two of these students who are well below. They are receiving targeted teacher time in class and regular one on one time with a teacher aide.

The Reading Recovery programme has now been abolished so students have not had access to this in Term 4 but additional one on one reading time is provided as often as possible.

As with maths, it is pleasing to see a large improvement in the whole school achievement percentage which illustrates the hard work being put in by teaching staff.

What we are doing to address this?

Students are receiving regular timetabled one on one reading time. They are all participating in the iDeal structured literacy programme at their level of ability which will explicitly teach language rules needed for decoding. One of the well below students will be moving into the senior classroom at the start of 2025 as a Year 4. His teacher has been accepted into an accelerated literacy funding programme in which she will be mentored on a one to one basis in school on how to accelerate literacy in students in Years 4-8 so this student will be able to be prioritised.

What can the Board do?

The Board should continue to dedicate funding towards supporting these children and their class teacher/s.

improvement in results)

Writing - (Mid year comparison percentage in bold italics below. Green background indicates improvement in results).

Groups	Well Below	Below	Met Expectation	Above Expectation	Met and Above Expt.	Discrepancies
Whole School	1 (3%)	6 (21%)	17 (59%)	5 (17%)	22 (76%) 51%	<i>Overall there is a large discrepancy between boys and girls with girls achieving at a higher level than boys. More seniors also achieve at a higher level than juniors but there is only one student in the whole school achieving well below. The marked increase in seniors now achieving at or above expectation is particularly pleasing to see .Refer to contributing factors below to explain the difference between junior and senior percentages.</i>
Male	1 (6%)	5 (28%)	11 (60%)	1 (6%)	12 (66%) 35%	
Female	- (0%)	1 (9%)	6 (55%)	4 (36%)	10 (91%) 71.5%	
Junior	1 (7%)	4 (29%)	9 (64%)	0 (0%)	9 (64%) 43%	
Senior	- (0%)	2 (13%)	8 (54%)	5 (33%)	13 (87%) 59%	
Contributing factors: <i>We have only one student writing well below. The previously stated issues around attendance, behaviour, transitioning from another school and language learning difficulties are contributing to his slow progress in writing. Of the children who are below, there are issues around attendance, behaviour and transitioning from another school. ESOL (English as a second oral language is also a contributing factor). The movement of over half the students in the below/well below bands at mid-year into the met expectations band is a credit to the teachers (15 students were in this band at mid-year now reduced to 7).</i> What we are doing to address this? <i>Several of the children who are well below / below expectation are receiving one on one support in reading and writing. This is either with a teacher or teacher aide. These children, in particular the student who is well below, will be prioritised in 2025 as writing (along with maths) will be a focus area for the school. More one on one writing support will be provided either by the teacher or teacher aide. These students are all participating in the iDeal structured literacy programme which teaches language features explicitly with the expectation that writing will begin to improve as knowledge and skills increase.</i> What can the Board do? <i>The Board should continue to dedicate funding towards supporting these children and their class teacher/s.</i>						

Overall, the results are very pleasing in all three curriculum areas and will form a very strong basis to begin 2025. As mentioned, with students leaving the school, next year's data could be very different as even small changes to each band or student group can result in a large percentage difference for a small school. Data for small schools often can differ therefore from year to year so contributing factors and progress of students between bands or within groups need to also be considered carefully to make reliable judgements on overall student achievement and teaching effectiveness.

How we have given effect to Te Tiriti o Waitangi:

Statement on Rangitoto School's Commitment to Te Tiriti o Waitangi

At Rangitoto School, we wholeheartedly embrace our responsibility to give effect to Te Tiriti o Waitangi as one of the board's primary objectives. Our commitment extends across various aspects of our educational approach, fostering an inclusive and culturally rich environment for both students and the wider school community.

1. NZ Histories Curriculum:

We actively incorporate the New Zealand Histories curriculum into our teaching practices, ensuring that students gain a comprehensive understanding of our nation's past, including the perspectives of both Māori and non-Māori communities. This approach allows us to weave the cultural narratives of Aotearoa into the fabric of our educational programmes.

2. Language and Cultural Practices:

The use of Te Reo Māori is encouraged and integrated into our daily interactions, assemblies, and signage throughout the school. We recognise the importance of embracing the language as an integral part of our cultural identity and heritage. Kapahaka performances showcase the beauty of Māori performing arts, providing students with a platform to express their cultural identity and connect with their heritage.

3. Learning Local Stories:

Engaging with local stories and narratives is paramount to our commitment. Our curriculum includes the exploration of local Māori history, ensuring that our students develop a strong connection to the land, its people, and the stories that have shaped our community over time.

4. Marae Visits:

A visit to our local marae is an essential component of our commitment to Te Tiriti o Waitangi. This visit provides students with the opportunity to experience and understand the significance of marae as cultural hubs. It fosters a sense of connection, respect, and understanding of Māori customs and traditions.

5. Acknowledging Māori Culture as Integral to NZ Identity:

We actively acknowledge and celebrate Māori culture as an inseparable part of New Zealand's identity. This acknowledgment is woven into the fabric of our school events, ceremonies, and celebrations, reinforcing the importance of cultural diversity and unity in our community.

Through these initiatives, Rangitoto School endeavors to create an environment where the principles of Te Tiriti o Waitangi are embedded in our daily practices, promoting mutual respect, understanding, and a shared commitment to the cultural richness that defines our nation. Our ongoing dedication to these objectives reflects our belief in the importance of honoring and upholding the spirit of Te Tiriti o Waitangi within the context of our school community.