

ROXBURGH AREA SCHOOL



ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number:	375
Principal:	Paul McDowall
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ROXBURGH AREA SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Roxburgh Area 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.

Timea Welsh
Full Name of Presiding Member

Paul McDowall
Full Name of Principal


Signature of Presiding Member


Signature of Principal

28.05.24
Date:

28 / 5 / 24
Date:

Roxburgh Area School

Members of the Board

For the year ended 31 December 2023

Name	Position	How Position Gained	Term Expired/ Expires
Glen McDonald	Presiding Member	Co-opted	Sep 2025
Paul McDowall	Principal	ex Officio	
Timea Welsh	Parent Representative	Co-opted	Sep 2025
Kate Smith	Parent Representative	Co-opted	Sep 2025
Deborah Darling	Staff Representative	Co-opted	Sep 2024
James Wilson	Parent Representative	Co-opted	Sep 2025
Dwight McDowall	Parent Representative	Co-opted	Sep 2025
Caleb Darling	Student Representative	Elected	Sep 2024
Danielle Andrew	Student Representative	Elected	Sep 2023
Chelsea Kire	Parent Representative	Co-opted	Sep 2025
In attendance Debbie Bradley	Minute Secretary		

Roxburgh Area 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	2,837,291	2,866,277	2,752,749
Locally Raised Funds	3	62,486	37,197	71,428
Interest		27,977	15,000	10,626
Total Revenue		2,927,754	2,918,474	2,834,803
Expenses				
Locally Raised Funds	3	43,759	36,550	60,130
Learning Resources	4	1,962,028	2,140,868	1,977,129
Administration	5	197,919	191,868	208,958
Interest		4,027	4,500	4,384
Property	6	724,037	590,397	604,598
Other Expenses	7	1,169	3,000	2,381
Loss on Disposal of Property, Plant and Equipment		5,039	-	667
Total Expense		2,937,978	2,967,183	2,858,247
Net (Deficit) for the year		(10,224)	(48,709)	(23,444)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(10,224)	(48,709)	(23,444)

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

Roxburgh Area 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		746,744	746,744	770,188
Total comprehensive revenue and expense for the year		(10,224)	(48,709)	(23,444)
Contribution - Furniture and Equipment Grant		18,869	-	-
Contribution - Te Mana Tuhono		16,148	-	-
Equity at 31 December		771,537	698,035	746,744
Accumulated comprehensive revenue and expense		771,537	698,035	746,744
Equity at 31 December		771,537	698,035	746,744

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.

Roxburgh Area School

Statement of Financial Position

As at 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	69,510	245,574	291,828
Accounts Receivable	9	162,405	126,011	126,011
GST Receivable		2,399	28,461	28,461
Prepayments		34,749	14,124	14,124
Inventories	10	24,963	21,361	21,361
Investments	11	440,016	426,381	426,381
Funds Receivable for Capital Works Projects	18	2,469	3,750	3,750
		<u>736,511</u>	<u>865,662</u>	<u>911,916</u>
Current Liabilities				
Accounts Payable	13	167,512	311,701	311,701
Revenue Received in Advance	14	7,972	7,148	7,148
Provision for Cyclical Maintenance	15	16,903	-	49,459
Finance Lease Liability	16	24,493	20,299	20,299
Funds held in Trust	17	16,825	-	-
Funds held for Capital Works Projects	18	59,081	114,097	114,097
		<u>292,786</u>	<u>453,245</u>	<u>502,704</u>
Working Capital Surplus		443,725	412,417	409,212
Non-current Assets				
Property, Plant and Equipment	12	478,051	443,895	468,895
		<u>478,051</u>	<u>443,895</u>	<u>468,895</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	130,947	148,205	98,746
Finance Lease Liability	16	19,292	10,072	32,617
		<u>150,239</u>	<u>158,277</u>	<u>131,363</u>
Net Assets		<u>771,537</u>	<u>698,035</u>	<u>746,744</u>
Equity		<u>771,537</u>	<u>698,035</u>	<u>746,744</u>

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

Roxburgh Area School

Statement of Cash Flows

For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		750,382	755,969	801,536
Locally Raised Funds		58,416	37,197	74,335
Goods and Services Tax (net)		26,062	-	(19,236)
Payments to Employees		(451,772)	(434,845)	(462,525)
Payments to Suppliers		(382,166)	(347,530)	(379,565)
Interest Paid		(4,027)	(4,500)	-
Interest Received		23,000	15,000	9,525
Net cash from Operating Activities		19,895	21,291	24,070
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(44,845)	(45,000)	(41,143)
Purchase of Investments		(13,635)	-	(6,948)
Net cash (to) Investing Activities		(58,480)	(45,000)	(48,091)
Cash flows from Financing Activities				
Furniture and Equipment Grant		18,869	-	-
Finance Lease Payments		(18,149)	(22,545)	(27,447)
Funds Administered on Behalf of Other Parties		(184,453)	-	265,854
Net cash (to)/from Financing Activities		(183,733)	(22,545)	238,407
Net (decrease)/increase in cash and cash equivalents		(222,318)	(46,254)	214,386
Cash and cash equivalents at the beginning of the year	8	291,828	291,828	77,442
Cash and cash equivalents at the end of the year	8	69,510	245,574	291,828

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.

Roxburgh Area School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

1.1. Reporting Entity

Roxburgh Area 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.

1.2. 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 expenditure threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

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

Presentation Currency

These financial statements are presented in New Zealand dollars, rounded to the nearest whole 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 15.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.

Critical Judgements in applying accounting policies

Management has exercised the following critical judgements in applying accounting policies:

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. 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 16. Future operating lease commitments are disclosed in note 23b.

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.

1.3. 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 to which they relate. 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 programmes are recorded as revenue when the School has the rights to the funding in the period to which they relate. 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 recognised as 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.

1.4. 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.

1.5. 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.

1.6. 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.

1.7. 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.

1.8. Inventories

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

1.9. Investments

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

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

The estimated useful lives of the assets are:

Building improvements	10-50 years
Furniture and equipment	5-20 years
Information and communication technology	4-20 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

1.11. 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 as 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.

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.

1.12. 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.

1.13. 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, 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.

1.14. 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.

1.15. 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.

1.16. 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 of the School, makes up the most significant part of the Board's responsibilities outside the 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 variety of periods in accordance with the conditional assessment of each area of the school. 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.

1.17. 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.

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.

1.18. 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.

1.19. Budget Figures

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

1.20. 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	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Government Grants - Ministry of Education	698,558	709,245	743,515
Teachers' Salaries Grants	1,552,116	1,737,584	1,542,242
Use of Land and Buildings Grants	523,748	379,195	402,167
Other Government Grants	62,869	40,253	64,825
	<u>2,837,291</u>	<u>2,866,277</u>	<u>2,752,749</u>

The School has opted in to the donations scheme for this year. Total amount received was \$22,039 (2022: \$24,150).

3. Locally Raised Funds

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

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations & Bequests	13,736	8,280	15,604
Fees for Extra Curricular Activities	19,765	6,100	28,946
Trading	5,453	6,000	7,175
Fundraising & Community Grants	10,609	5,117	2,737
Other Revenue	12,923	11,700	16,966
	<u>62,486</u>	<u>37,197</u>	<u>71,428</u>
Expenses			
Extra Curricular Activities Costs	36,604	29,550	52,354
Trading	4,792	7,000	7,776
Fundraising & Community Grant Costs	2,363	-	-
	<u>43,759</u>	<u>36,550</u>	<u>60,130</u>
<i>Surplus for the year Locally raised funds</i>	<u>18,727</u>	<u>647</u>	<u>11,298</u>

4. Learning Resources

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	99,633	109,510	116,765
Equipment Repairs	-	2,500	-
Information and Communication Technology	2,316	4,000	2,815
Library Resources	685	1,000	947
Employee Benefits - Salaries	1,761,577	1,933,358	1,757,315
Staff Development	29,882	20,500	22,244
Depreciation	67,935	70,000	77,043
	<u>1,962,028</u>	<u>2,140,868</u>	<u>1,977,129</u>

5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,238	5,398	5,246
Board Fees	4,565	5,000	4,920
Board Expenses	823	1,200	1,399
Communication	5,416	4,870	6,955
Consumables	10,718	8,700	7,916
Other	32,247	29,400	36,141
Employee Benefits - Salaries	126,638	124,100	135,081
Insurance	5,175	6,000	4,979
Service Providers, Contractors and Consultancy	7,099	7,200	6,321
	<u>197,919</u>	<u>191,868</u>	<u>208,958</u>

6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	3,111	6,000	4,618
Cyclical Maintenance	17,942	18,502	16,826
Adjustment to the Provision- Other Adjustments	(6,025)	-	-
Grounds	-	-	10,103
Heat, Light and Water	52,953	51,000	39,627
Rates	1,690	1,700	1,504
Repairs and Maintenance	20,640	25,500	26,788
Use of Land and Buildings	523,748	379,195	402,167
Employee Benefits - Salaries	109,978	108,500	102,965
	<u>724,037</u>	<u>590,397</u>	<u>604,598</u>

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

7. Other Expenses

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Transport	1,169	3,000	2,381
	<u>1,169</u>	<u>3,000</u>	<u>2,381</u>

8. Cash and Cash Equivalents

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	69,510	95,574	141,828
Short-term Bank Deposits	-	150,000	150,000
Cash and Cash Equivalents for Statement of Cash Flows	<u>69,510</u>	<u>245,574</u>	<u>291,828</u>

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

Of the \$69,510 Cash and Cash Equivalents, \$61,871 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

Of the \$69,510 Cash and Cash Equivalents, \$3,964 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

9. Accounts Receivable

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	2,413	1,483	1,483
Receivables from the Ministry of Education	9,357	-	-
Interest Receivable	7,155	2,178	2,178
Banking Staffing Underuse	20,462	6,471	6,471
Teacher Salaries Grant Receivable	123,018	115,879	115,879
	<u>162,405</u>	<u>126,011</u>	<u>126,011</u>
Receivables from Exchange Transactions	9,568	3,661	3,661
Receivables from Non-Exchange Transactions	152,837	122,350	122,350
	<u>162,405</u>	<u>126,011</u>	<u>126,011</u>

10. Inventories

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
School Uniforms	24,963	21,361	21,361
	<u>24,963</u>	<u>21,361</u>	<u>21,361</u>

11. Investments

The School's investment activities are classified as follows:

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	440,016	426,381	426,381
Total Investments	440,016	426,381	426,381

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2023						
Land	36,750	-	-	-	-	36,750
Building Improvements	151,955	9,372	(4,316)	-	(5,101)	151,910
Furniture and Equipment	152,712	32,474	(441)	-	(19,675)	165,070
Information and Communication Technology	22,981	25,888	-	-	(12,834)	36,035
Motor Vehicles	23,595	-	(3,981)	-	(2,915)	16,699
Leased Assets	53,215	13,171	-	-	(23,333)	43,053
Library Resources	27,687	5,206	(282)	-	(4,077)	28,534
Balance at 31 December 2023	468,895	86,111	(9,020)	-	(67,935)	478,051

The net carrying value of equipment held under a finance lease is \$43,053 (2022: \$53,215)

Restrictions

With the exception of the contractual restrictions relating to the above noted finance leases, there are no other 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 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value
	\$	\$	\$	\$	\$	\$
Land	36,750	-	36,750	36,750	-	36,750
Building Improvements	244,857	(92,947)	151,910	270,259	(118,304)	151,955
Furniture and Equipment	587,178	(422,108)	165,070	598,481	(445,769)	152,712
Information and Communication Technology	170,894	(134,859)	36,035	145,001	(122,020)	22,981
Motor Vehicles	34,930	(18,231)	16,699	34,930	(11,335)	23,595
Leased Assets	80,039	(36,986)	43,053	77,908	(24,693)	53,215
Library Resources	110,834	(82,300)	28,534	106,716	(79,029)	27,687
Balance at 31 December	1,265,482	(787,431)	478,051	1,270,045	(801,150)	468,895

13. Accounts Payable

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Creditors	18,247	176,489	176,489
Accruals	5,398	5,711	5,711
Employee Entitlements - Salaries	133,725	117,559	117,559
Employee Entitlements - Leave Accrual	10,142	11,942	11,942
	167,512	311,701	311,701
Payables for Exchange Transactions	167,512	311,701	311,701
	167,512	311,701	311,701

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	3,964	-	-
Other Revenue in Advance	4,008	7,148	7,148
	7,972	7,148	7,148

15. Provision for Cyclical Maintenance

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	148,205	148,205	155,912
Increase to the Provision During the Year	17,942	18,502	18,161
Other Adjustments	(6,025)	-	(1,335)
Use of the Provision During the Year	(12,272)	(18,502)	(24,533)
Provision at the End of the Year	147,850	148,205	148,205
Cyclical Maintenance - Current	16,903	-	49,459
Cyclical Maintenance - Non current	130,947	148,205	98,746
	147,850	148,205	148,205

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's most recent 10 Year Property plan, adjusted as identified and confirmed appropriate by the Board, to other reliable sources of evidence.

16. 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	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	27,101	23,869	23,869
Later than One Year and no Later than Five Years	20,675	12,925	35,470
Future Finance Charges	(3,991)	(6,423)	(6,423)
	43,785	30,371	52,916
Represented by:			
Finance lease liability - Current	24,493	20,299	20,299
Finance lease liability - Non current	19,292	10,072	32,617
	43,785	30,371	52,916

17. Funds Held in Trust

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Funds Held in Trust on Behalf of Third Parties - Current	16,825	-	-
	16,825	-	-

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

18. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 8.

2023	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Junior Block Upgrade 2020 #224146	86,471	456,807	(518,879)	-	24,399
Upgrade Veranda Roof Coverings #235412	27,626	24,519	(52,145)	-	-
MOE Buildings Removal Expense (previously Library Roof)	(3,750)	-	1,281	-	(2,469)
MOE Swimming Pool Demolition	-	10,950	(10,950)	-	-
Library Reroof, cladding and windows	-	50,000	(15,318)	-	34,682
Totals	110,347	542,276	(596,011)	-	56,612

Represented by:

Funds Held on Behalf of the Ministry of Education	59,081
Funds Receivable from the Ministry of Education	(2,469)

2022	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Junior Block Upgrade 2020 #224146	(8,524)	250,000	(155,005)	-	86,471
Upgrade Veranda Roof Coverings #235412	-	85,668	(58,042)	-	27,626
MOE Buildings Removal Expense (previously Library Roof)	-	-	(3,750)	-	(3,750)
Totals	(8,524)	335,668	(216,797)	-	110,347

Represented by:

Funds Held on Behalf of the Ministry of Education	114,097
Funds Receivable from the Ministry of Education	(3,750)

19. Related Party Transactions

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

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

20. Remuneration

Key management personnel compensation

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

	2023 Actual	2022 Actual
	\$	\$
<i>Board Members</i>		
Remuneration	4,565	4,920
<i>Leadership Team</i>		
Remuneration	549,710	490,428
Full-time equivalent members	4.00	4.00
Total key management personnel remuneration	554,275	495,348

There are eight members of the Board excluding the Principal. The Board had held eleven full meetings of the Board in the year. The Board also has Finance (two members) and Property (two members) that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2023 Actual	2022 Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170 - 180	140 - 150
Benefits and Other Emoluments	0 - 5	0 - 5
Termination Benefits	0 - 0	0 - 0

Other Employees

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

Remuneration	2023 FTE Number	2022 FTE Number
\$000		
100 - 110	4.00	2.00
110 - 120	1.00	2.00
120 - 130	3.00	-
130 - 140	1.00	-
	9.00	4.00

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

21. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee 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	-	-

22. 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: 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.

Pay Equity Settlement Wash Up amounts

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The School is yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash up payments or receipts for the year ended 31 December 2023 however as at the reporting date this amount had not been calculated and therefore is not recorded in these financial statements.

23. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$179,629 (2022:\$110,347) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Junior Block Upgrade 2020 #224146	890,946	745,999	144,947
Library Reroof, cladding and windows	50,000	15,318	34,682
Total	940,946	761,317	179,629

(b) Operating Commitments

As at 31 December 2023 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2022: nil)

24. 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	69,510	245,574	291,828
Receivables	162,405	126,011	126,011
Investments - Term Deposits	440,016	426,381	426,381
Total Financial assets measured at amortised cost	<u>671,931</u>	<u>797,966</u>	<u>844,220</u>

Financial liabilities measured at amortised cost

Payables	167,512	311,701	311,701
Finance Leases	43,785	30,371	52,916
Total Financial liabilities measured at amortised Cost	<u>211,297</u>	<u>342,072</u>	<u>364,617</u>

25. Events After Balance Date

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

26. 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 ROXBURGH AREA SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Roxburgh Area School (the School). The Auditor-General has appointed me, Mike Hawken, using the staff and resources of Deloitte Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 3 to 17, 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 Standards, Reduced Disclosure Regime.

Our audit was completed on 28 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 arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on the pages accompanying the financial statements 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.



Mike Hawken
for Deloitte Limited
On behalf of the Auditor-General
Dunedin, New Zealand

Roxburgh Area School Analysis of Variance 2024

Priority Goals	Objectives	Performance Targets	Variance
NCEA	To improve NCEA achievement.	<p>(Y11) 3 “at risk” students (2M, 1F) Achieve level 1 NCEA</p> <p>(Y12) 2 “at risk” students (2F) Achieve level 2 NCEA</p> <p>(Y13) 3 “at risk” students (F) achieve level 3 NCEA</p>	<p>1M and 1F achieved L1. 1M(Maori) got 60 credits but has a plan for 2023 to get L1 and 2</p> <p>1F has L2 the other left school in Term 1</p> <p>2F have L3. 1F (Maori) had significant attendance issues and did not pass</p>
Literacy	<p>To create fluent, self-monitoring readers and writers through phonological awareness, deeper critical thinking and greater understanding of subject vocab.</p> <p>To create a focus on developing critical literacy skills</p>	<p>In Year 1-10 to have 85% of students meet or exceed the New Zealand Curriculum Level in Reading and Writing.</p> <p>Specific Targets: Year 1-8 Reading By the end of the year:</p> <p>(Y1) Move 3 Students (2M, 1F) from Level 4 to Level 15</p> <p>(Y2) Move 1 student (M) from Level 7 to Level 17</p>	<p>All 3 students made significant progress but fell short of the target</p> <p>All 3 met or exceeded target – ongoing monitoring required</p>

		<p>Move 1 student (M) from level 7 to level 14 Move 1 student (F) from Level 8 to Level 15</p> <p>(Y3) Move 1 student (F) from Level 10 to Level 17 Move 1 student (F) from Level 8 to Level 15</p> <p>(Y4) Move 1 student (M) from Level 17 to level 25 Move 1 student (F) from Level 20 to Level 25</p> <p>(Y5) Move 2 f students from L18 to L 24</p> <p>(Y6) Move 2 f students from L26 to PROBE 10-11yrs with good comp and silent reading Move 1 f student from PROBE 8.5 yrs - 9.5yrs to 10-11yrs with good comp</p> <p>(Y7) Move 1M student from Beg Level 3 (Probe 10-11yrs) to End of Level 3 (Probe 11-12yrs) Move 1F student from Mid level 3 (10.5 yrs -</p>	<p>Both students met or exceeded target but remain below expected level – will remain as target students</p> <p>Male student close to target after making progress. Female student exceeded target</p> <p>Both students exceeded the target</p> <p>Both students met the target</p> <p>Student me the target depending on text type – ongoing support needed</p> <p>Male student met target but with variable consistency – progress made</p> <p>Student met the target</p>
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		<p>11.5yrs PROBE) to the beginning of Level 4</p> <p>(Y8) Move a group of students (3F and 3M) from Beg Level 3 to Beg level 4</p> <p>Writing</p> <p>(Y1) Move 1 student (F) from Emergent writing to Level 1i</p> <p>(Y2) Move 1 student (M) from Emergent to L1i Move 1 students (M) from Level 1i to Level 1ii Move 1 student (F) from Level 1i to Level 1ii</p> <p>(Y3) Move 1 student (F) from Level 1i to Level 1ii Move 2 students (F) from Level 1ii to Early Level 2</p> <p>(Y4) Move 3 students (2M, 1F) from Level ii to Beginning of level 2</p>	<p>.</p> <p>All students met target with varying degrees of progress made</p> <p>Student met the target</p> <p>All 3 students met the target but will require ongoing support as target students</p> <p>All 3 students met the target but will require ongoing support as target students</p> <p>1M and 1F exceeded the target. 1M met the target</p>
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		<p>(Y5) Move 1 f student from mid L2 to beginning of L3 Move 1 f students from Beg L2 to end of L2</p> <p>(Y6) Move 3 female students from Mid level 2 to Beg L3</p> <p>(Y7) Move 1F student from 3P to 4B Move 1M student from 2P to 3B</p> <p>(Y8) Move a group of students (3 F and 3M) from 3B to Level 4B</p>	<p>1 F student didn't quite make target - end of L2 1 F student achieved target - end of L2</p> <p>1 f student exceeded target - working at Stage 5 in 2 domains</p> <p>1 F student achieved target ! F student exceeded target - Stage 5 in all domains</p> <p>Both students met the target</p> <p>5 students met the target. 1F (Pasifika) made progress but did not mee the target due in part to absences.</p>
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		<p>Years 9-10</p> <p>Reading</p> <p>(Y9) Move one boy from 3P to 4B</p> <p>(Y10) Move 1 male student from 4P to 4A</p> <p>Move 2 male students from 4A to 5B</p> <p>Move 2 male students from 4A to 5P</p> <p>Move 1 female student from 4A to 5P</p> <p>Writing</p> <p>Y(9) Move 3 boys from 3B to 3A</p> <p>Y(10) Move 3 male students from 4P to 4A</p> <p>Move 2 male students from 4A to 5P</p>	<p>1M (Maori) moved to 3A – progress made but not to target</p> <p>Target Reached</p> <p>Target not reached more support needed</p> <p>Students at 5B – progress made but not to target – ongoing support needed</p> <p>Target met – reader/writer needed for NCEA</p> <p>3M (1Maori) moved to 4B</p> <p>Target met – still below level so support needed</p> <p>Students at 5B – progress made but not to target – ongoing support needed</p>
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<p>Numeracy</p>	<p>To create learners who will be numerate and able to explore and use patterns and relationships</p>	<p>To have 85% of students meet or exceed the appropriate New Zealand Curriculum Level. Specific Targets:</p> <p>Year 1-8 By the end of the year:</p> <p>(Y1) Move 1 student (F) from Stage 0-1 to Stage 2-3 Numeracy</p> <p>(Y2) Move 2 students (2F 2M) from Stage 2 - Stage 4 Numeracy</p> <p>(Y3) Move 2 students (3F 1M) from Stage 2 - Stage 4 Numeracy</p> <p>(Y4) Move 1 student(F) from Stage 2 to Stage 4 Move 2 students(M) from Stage 4 to Early Stage 5</p> <p>(Y5) Move 1 f student from Stage 4 (end Y2) to Early 5 (Y3) in all domains Move 2 female students from E 5 to beginning of Stage 5 in Add/sub and E5 in other domains</p>	<p>Student met the target</p> <p>3 Students met the target. 1M moved to Level 3 and will need ongoing support</p> <p>4 students (3F 1M) achieved the target.</p> <p>2 students (1M, 1F) achieved the target Female - Secure in stage 4. Male - E5 1 student (M) still at Stage 4 (absent from school a lot)</p> <p>1 f student exceeded target - working at Stage 5 in 2 domains</p> <p>1 F student achieved target 1 F student exceeded target - Stage 5 in all domains</p>
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		<p>(Y6) Move 2 female students from Stage 4 to Early Stage 5 in all domains Move 1 female student from Early Stage 5 to Stage 5 in all domains</p> <p>(Y7) Move 2 female students and 1 male student from late Stage 5 to Stage 6.</p> <p>(Y8) Move 3 female students and 2 male students from Stage 6 to early Stage 7.</p> <p>Years 9-10 (Y10) Move 1 male student from 3P to 4P.</p> <p>Move 4 male students from 4B to 5B.</p>	<p>2 f students achieved Early Stage 5 in 2 domains</p> <p>1 F student exceed the target and moved to E6 in Add/Sub</p> <p>All 3 students made progress and on the cusp of Stage 6</p> <p>1M and 1 F met the target 2F (1 Pacifika) and 1M made progress but were short of target</p> <p>1M moved to target.</p> <p>1M made target. 2M made progress but did not teach target. 1M was on individual programme</p>
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Achievement End of Year 2023

This data shows where our students are achieving at the end of the year. The data comes from overall teacher judgements for each student against the curriculum. We have indicated in the black box where we would expect our students to be for each year level.

- We have compiled the report to give a clear indication of how our students are achieving. From this report you can also see:
- The students who are achieving at/above and below
- Where these students are in the school (ie what class)
- How are boys and girls are going
- How our Māori and Pasifika students are achieving and where they are in the school.

How to read the report

Female students are red, and male are blue

Māori students are shown as (1m) and Pacifica (1p)

What does it show?

When looking at the report together you should see a general trend from bottom left to top right which shows the progress as the students move through the school and you do see this on the tables. There will be some students who do not fall into this pattern. It is the students falling below that we need to focus on. Particularly those students who are more than 1 box below the black box. The board needs to be assured that extra support is being given to these students, what that support is and its effectiveness. Our aim is to accelerate the progress of as many of these students as possible.

All the students working below the expected level make up our class target groups which all teachers are focusing on and keep records of. Some of the students with more severe learning needs are on our special need register which is overseen by our SENCO'S Tania and Deborah.

Maths (Year 1-10)

63% at or above - target 85% (51% in 2022, 69% in 2021, 63% In 2020 and 68% 2019) –
Māori - 55% at or above (44% in 2022, 61% in 2021, 51% in 2020 and 67% 2019) –

There has been a trend upwards last year back in line with earlier years. Last year (2023) we put small group intervention in place to support this, extra support in each junior class as well as teacher PD – a focus on Numicon – we have put PD money into this. Our overall stats change every year as we are dealing with small number and it does not take a lot of new students to impact on the overall percent – especially with our Māori stats. The stats are further influenced

by the poor results in Years 9 and 10. A significant focus was placed on Math last year and it is shown in the results. This will need to be an ongoing area of focus.

Literacy

Reading (Year 1-10)

67% at or above - target 85% (65% in 2022, 71% in 2021, 70% in 2020 and 73% 2019)

Māori - 59% at or above (59% in 2022, 61% in 2021, 46% in 2020 and 50% 2019)

Writing (Year 1-10)

60% at or above - target 85%. (69% in 2022, 67% in 2021, 60% in 2020 and 61% 2019)

Māori - 60% at or above (70% in 2022, 58% in 2021, 54% in 2020 and 63% 2019)

The trend across many years is for these numbers to remain steady. Something to consider is the new government push for 85% of students to be at level and how we make the changes to meet these targets. As with the math all students working below level have been identified as target students by their teachers and these target students have had additional help in small groups and sometimes with teacher aides in the classroom during the year. Discussions on their progress are held regularly at syndicate meetings. We put in place small group reading recovery into Years 2-4 as additional support on top of the 1 to 1 reading recovery in Room 1. Teachers in Years 1-8 are doing PD on structured Literacy to help in this area. We have also allocated staffing to small group development as well as Teacher Aide hours.

In general, our overall percentages remain relatively steady. We were able to show progress in most of our students and managed to accelerate some of them. The Junior school continue to make impressive gains. Students in Years 9-10 did much better in 2023 but small numbers have an impact on this. This may change with the new Literacy and Numeracy requirements, initial results here indicate Literacy is much harder to get. We have started training in the Writers Tool box programme. We are hopeful this will have a positive impact. We also have a reward system in the senior school for reading.

Our Māori achievement remains steady. Again, we have to be careful in taking too much out of these overall percentages. There are 24 Māori students in Years 1-10, and it does not take many new students to come into the school to significantly impact these percentages. There is no doubt that the makeup of our students is changing. We can take heart from our success' last year as our new initiatives have had a positive impact.

NCEA (Year 11-13)

Great success was had at all levels. Rather than have a list of target students every student was tracked across the year. The senior dean and senior management met to discuss progress each term and contacted home as required. Courses were adapted and changed on a case-by-case basis. A new initiative of keeping at risk students back during study leave was launched. Five students were on this list and 4 passed NCEA as a result. One student stopped attending and did not get NCEA.

In 2023 the whānau system meant all NCEA students had a mentor checking their academic progress. The students are regularly discussed at senior syndacite meetings. This year we are introducing more rigorous tracking of student progress and looking to increase student agency (awareness) of their progress.

2023 results

Year 13 - 3/3 pass rate - 3 endorsements

Year 12 – 8/9 pass rate – 1 endorsement

Year 11 – 13/15 pass rate – 8 endorsements

Te Ao Māori Action Plan 2021-2024 (Developed in consultation with the Maori community)

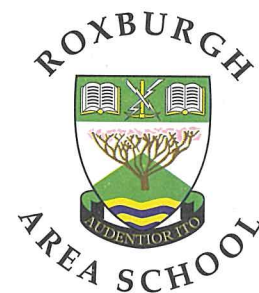
(Writing in red represents Action Plan for 2024)

Goals	Detail	Steps	Resources	Who is Responsible ?	When started	When finished	Evaluation
Treaty of Waitangi Acknowledgment	Relevant documentation to be updated to provide evidence RAS acknowledges its role as a partner in the ToW	<ol style="list-style-type: none"> 1) Include Treaty obligations in new 3 year action plan 2) Review ToW policy at BoT meeting 3) Include acknowledgement in Charter 4) Ensure all relevant documentation and initiatives acknowledge partnership as applicable 		Paul Paul Paul	Term 4 2022	Term 1 2023 Ongoing	Key aspect of the new strategic plan Completed Completed
	Teaching Programme to include ToW	<ol style="list-style-type: none"> 1) Review and develop the new NZ history curriculum- - ongoing 2) Weaving type activities to be done for whole school 		Debs/Tania/ Sarah Paul	2020 2024	Term 4 2024 Term 2 2024	
	CoL acknowledges ToW in documentation and planning	<ol style="list-style-type: none"> 1) Review current CoL documentation 		Paul	Term 1 2022	Term 1 2023	Updated Term 1 2024 after leadership meeting
Understanding and implementation of Te Ao Māori	Increased use of staff Te Reo throughout the school	<ol style="list-style-type: none"> 1) Staff to be provided with access to basic Te Reo training 2) Teachers to incorporate Te Reo into lessons - E.G greetings/kupu 3) Phones answered with Māori greeting 4) Emails to include Māori greetings 5) Signage throughout the school in Te Reo 		Sarah Staff Debbie/Paul Staff		2021 and ongoing Ongoing 2022 2022 2019	
	Increased use of Tikanga throughout the school	<ol style="list-style-type: none"> 1) Classes to start with school karakia each day 2) Staff meeting to start with karakia each time 3) Karakia kai to be used 		Staff SLT Paul	2019 2021 2021	2019 Ongoing Ongoing	

		<ul style="list-style-type: none"> 4) No shoes in the whare unless being used as a classroom for another subject 5) Draft Te Ao Maori and Tikanga document to be introduced to staff 		<ul style="list-style-type: none"> Staff Paul 	<ul style="list-style-type: none"> 2019 2024 	<ul style="list-style-type: none"> Ongoing 	
	Increased use of student Te Reo throughout the school	<ul style="list-style-type: none"> 1) Access to Te Reo in Years 1-10 2) Use of karakia everyday 3) Encouragement for students to greet/speak in Te Reo 		<ul style="list-style-type: none"> SLT Staff Staff 	<ul style="list-style-type: none"> 2019 2019 	<ul style="list-style-type: none"> 2020 Ongoing Ongoing 	
	Culturally Responsive pedagogy to be used	<ul style="list-style-type: none"> 1) PLD work with Anne Milne to take place and shared with wider staff 2) Primary PLD te puna reo maori course 3) An understanding of what this means to be explored 4) PLD hours to be applied for 		<ul style="list-style-type: none"> Paul Paul Paul 	<ul style="list-style-type: none"> 2023 2022 2022 	<ul style="list-style-type: none"> 2023 2022 2023 	<ul style="list-style-type: none"> Process started in staff meeting and purchase of Russell Bishops book 50/120 hours granted This course stopped being offered mid 2023
Kapa Haka	The importance of KH is recognised and highlighted	<ul style="list-style-type: none"> 1) Time during the school day is given to KH 2) A specialist tutor is budgeted for 3) Budget for polyfests is allowed for 4) Opportunities to perform are provided - school assembly, local shows EG educare 		<ul style="list-style-type: none"> Jason Paul Paul Paul 	<ul style="list-style-type: none"> 2021 2022 2022 2019 	<ul style="list-style-type: none"> Ongoing Ongoing Ongoing Ongoing 	
	Māori centric performances are valued	<ul style="list-style-type: none"> 1) Where applicable book Māori centric performance groups 		<ul style="list-style-type: none"> Paul 	<ul style="list-style-type: none"> 2022 	<ul style="list-style-type: none"> 2022 and beyond 	
Partnerships	A relationship with Ngai Tahu to be formed and embedded	<ul style="list-style-type: none"> 1) Contact with the Gore Runanga to be made 2) Staff visit to the marae 3) Student visit to the marae 4) Educational links to be formed via the health camp in Roxburgh 		<ul style="list-style-type: none"> Paul Paul Paul/Deepa k Paul 	<ul style="list-style-type: none"> 2021 2021 2021 	<ul style="list-style-type: none"> 2021 2023 Yearly 2023?? 	<ul style="list-style-type: none"> Ongoing Happening before school 2023 Via CoL each year Waiting to see what this looks like - no progress as this did not eventuate
	Community	<ul style="list-style-type: none"> 1) Whānau consultation every 		<ul style="list-style-type: none"> Paul 	<ul style="list-style-type: none"> 2021 	<ul style="list-style-type: none"> Ongoing 	

	consultation with whanau	<p>12-24 months</p> <p>2) Regular contact with home of Māori whānau</p> <p>3) Once a term Maori hui to look at topics important to whanau</p>		Staff Paul	2022 2024	Ongoing	
	Māori focus for local curriculum planning	<p>1) Incorporate local Māori history where possible within LC</p> <p>2) Incorporate local Māori involvement in community in LC planning</p> <p>3) Cultural exchange with other area schools</p>		Staff Staff Paul	2021 2022 2022	Ongoing Ongoing Ongoing	Huge success - now involves 4 schools - LAS, TCAS and SOHS
	Closer connections between whānau and school	<p>1) Have 75% of Māori families at parent teacher interviews or another time by ringing and inviting Māori families to events (and to start keeping this data)</p> <p>2) Establish links between whānau groups/ home room teachers and home to establish regular contact</p> <p>3) Establish positive first connections with home and school</p> <p>4) Targeted mentoring of NCEA Māori students in whanau time</p>		Staff Staff Staff Staff and SLT	2022 2022 2022 2022	Ongoing	All need to be formalised in 2024
Values	Ensure the Ripper values acknowledge their Māori translations	<p>1) Teaching of the values in assemblies</p> <p>2) Video of how to pronounce the Māori version</p> <p>3) New signage to make the Māori words easier to read</p> <p>4) PD for staff on the meaning of the Māori kupu</p>		SLT Adelle SLT Paul	2019 2021 2022 2022	Ongoing 2021 2024 2024	
Events	Māori specific events should be celebrated	<p>1) Matariki to be taught and celebrated</p> <p>2) Māori language week to be celebrated and focussed on</p> <p>3) Acknowledgement of Waitangi day and the reason behind it</p>		Staff SLT	2019 2019	Ongoing	

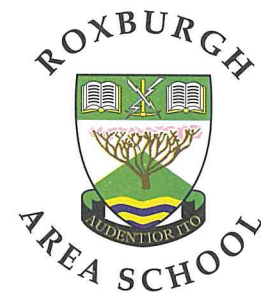
Whare	The whare is to be used as special space for Māori in the school	<ol style="list-style-type: none"> 1) Redevelopment of the space to make it more welcoming 2) Reserved as a KH space 3) Old korowai to be displayed 4) Photos of Mana Pounamu winners to be displayed 		SLT Staff Jason Paul	2019 2021 2021 2022	2019 2021 2021 2022	Unable to get these from the organisation



Statement of Compliance with Employment Policy 2023

The School Board:

- Has developed and implemented appropriate policies which promote high levels of staff performance and recognise the needs of students;
- Has reviewed its compliance with these policies and can report that it meets all the requirements identified and is in accordance with best practice;
- Is a good employer and complies with all conditions included within employee contracts;
- Ensures all employees are treated fairly, without bias or discrimination;
- Meets all EEO requirements.



Kiwisport Statement 2023

Kiwisport is a Government funding initiative to support students participation in organised sport. The Kiwisport Funding received year ending 31 December 2023:

Yr1-Yr8 \$1,245.24

Yr9-Yr13 \$1,166.01

The funds were used to employ our Sports Co-ordinator for 16 hours @ \$34.80 per week, during term time.