

RANGITIKEI COLLEGE

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number:	195
Principal:	Tony Booker
School Address:	Bredins Line
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Accountant / Service Provider:

Education  *Services.*
Dedicated to your school

RANGITIKEI COLLEGE

Annual Financial Statements - For the year ended 31 December 2023

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Rangitikei College

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.

Bevan Whale

Full Name of Presiding Member




Signature of Presiding Member

30/05/24

Date:

Tony Booker

Full Name of Principal



Signature of Principal

30/05/24

Date:

Rangitikei College
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	6,046,228	5,373,730	5,220,689
Locally Raised Funds	3	124,025	79,820	96,727
Interest		80,343	32,000	38,688
Gain on Sale of Property, Plant and Equipment		145	-	595
Total Revenue		6,250,741	5,485,550	5,356,699
Expense				
Locally Raised Funds	3	90,560	72,370	148,561
Learning Resources	4	3,720,198	3,698,467	3,238,095
Administration	5	624,577	642,767	550,429
Interest		1,727	8,000	3,321
Property	6	1,261,196	1,033,873	1,024,981
Total Expense		5,698,258	5,455,477	4,965,387
Net Surplus / (Deficit) for the year		552,483	30,073	391,312
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		552,483	30,073	391,312

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



Rangitikei College
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		2,743,125	2,351,826	2,351,813
Total comprehensive revenue and expense for the year		552,483	30,073	391,312
Equity at 31 December		3,295,608	2,381,899	2,743,125
Accumulated comprehensive revenue and expense		3,295,608	2,381,899	2,743,125
Equity at 31 December		3,295,608	2,381,899	2,743,125

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.



Rangitikei College
Statement of Financial Position
As at 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	981,424	37,407	1,375,438
Accounts Receivable	8	412,208	235,787	456,637
GST Receivable		8,726	69,614	15,182
Prepayments		25,629	9,859	7,925
Inventories	9	5,313	7,368	5,608
Investments	10	900,002	900,000	456,000
Funds Receivable for Capital Works Projects	17	97,974	-	257,638
		<u>2,431,276</u>	<u>1,260,035</u>	<u>2,574,428</u>
Current Liabilities				
Accounts Payable	12	406,543	619,393	669,731
Revenue Received in Advance	13	65,868	36,821	58,903
Provision for Cyclical Maintenance	14	31,534	-	-
Finance Lease Liability	15	9,142	26,974	15,809
Funds held in Trust	16	15	100	15
Funds held for Capital Works Projects	17	46,923	-	90,401
		<u>560,025</u>	<u>683,288</u>	<u>834,859</u>
Working Capital Surplus/(Deficit)		<u>1,871,251</u>	<u>576,747</u>	<u>1,739,569</u>
Non-current Assets				
Property, Plant and Equipment	11	1,609,753	2,027,144	1,163,837
		<u>1,609,753</u>	<u>2,027,144</u>	<u>1,163,837</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	176,322	204,900	155,501
Finance Lease Liability	15	9,074	17,092	4,780
		<u>185,396</u>	<u>221,992</u>	<u>160,281</u>
Net Assets		<u><u>3,295,608</u></u>	<u><u>2,381,899</u></u>	<u><u>2,743,125</u></u>
Equity		<u><u>3,295,608</u></u>	<u><u>2,381,899</u></u>	<u><u>2,743,125</u></u>

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



Rangitikei College
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		2,226,826	1,911,929	1,615,522
Locally Raised Funds		113,854	156,140	109,758
Goods and Services Tax (net)		6,456	-	54,432
Payments to Employees		(728,432)	(804,255)	(704,423)
Payments to Suppliers		(1,075,615)	(1,031,423)	(644,759)
Interest Paid		(1,727)	(8,000)	(3,321)
Interest Received		69,201	32,000	37,264
Net cash from/(to) Operating Activities		610,563	256,391	464,473
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		145	-	595
Purchase of Property Plant & Equipment (and Intangibles)		(606,547)	(855,275)	(204,881)
Purchase of Investments		(444,002)	-	-
Proceeds from Sale of Investments		-	200,000	1,005,760
Net cash from/(to) Investing Activities		(1,050,404)	(655,275)	801,474
Cash flows from Financing Activities				
Finance Lease Payments		(10,754)	(20,000)	(20,569)
Funds Administered on Behalf of Other Parties		56,581	(71,970)	(36,441)
Net cash from/(to) Financing Activities		45,827	(91,970)	(57,010)
Net increase/(decrease) in cash and cash equivalents		(394,014)	(490,854)	1,208,937
Cash and cash equivalents at the beginning of the year	7	1,375,438	528,261	166,501
Cash and cash equivalents at the end of the year	7	981,424	37,407	1,375,438

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, and the use of land and buildings grant and expense and other notional items have been excluded.

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



Rangitikei College

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

Rangitikei College (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 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 22b.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

c) Revenue Recognition

Government Grants

The school receives funding from the Ministry of Education. The following are the main types of funding that the School receives:

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

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

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

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

Other Grants where conditions exist

Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

Donations, Gifts and Bequests

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



Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

g) Accounts Receivable

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

h) Inventories

Inventories are consumable items held for sale and comprised of New Uniforms and Canteen and Stationery and 2nd Hand Uniform. 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 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	10-40 years
Buildings	50 years
Furniture and Equipment	3-20 years
Information and Communication Technology	3-10 years
Motor Vehicles	5 years
Textbooks	4 years
Library Resources	8 years DV
Leased assets held under a Finance Lease	Term of Lease

k) Intangible Assets

Software costs

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

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

l) Impairment of property, plant, and equipment and intangible assets

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

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

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

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

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

m) Accounts Payable

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



n) Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

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

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

o) Revenue Received in Advance

Revenue received in advance relates to fees received from students and grants received where there are unfulfilled obligations for the School to provide services in the future. The fees or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are earned.

The School holds sufficient funds to enable the refund of unearned fees in relation to students, should the School be unable to provide the services to which they relate.

p) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

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

q) Funds held for Capital works

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

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

r) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

s) Provision for Cyclical Maintenance

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

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

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



t) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

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

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

u) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

v) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.

2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	2,071,116	1,998,749	1,797,039
Teachers' Salaries Grants	3,093,019	2,754,468	2,718,787
Use of Land and Buildings Grants	834,284	620,513	669,796
Other Government Grants	47,809	-	35,067
	6,046,228	5,373,730	5,220,689

The school has opted in to the donations scheme for this year. Total amount received was \$47,777.

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	34,805	12,107	10,946
Curriculum related Activities - Purchase of goods and service	9	-	-
Fees for Extra Curricular Activities	54,376	46,373	56,503
Trading	2,476	-	3,994
Fundraising & Community Grants	18,049	7,300	11,244
School House	14,310	14,040	14,040
	124,025	79,820	96,727
Expense			
Extra Curricular Activities Costs	80,044	66,370	140,750
Trading	4,222	-	3,062
Fundraising & Community Grant Costs	1,214	-	537
School House	5,080	6,000	4,212
	90,560	72,370	148,561
<i>Surplus/(Deficit) for the year Locally raised funds</i>	33,465	7,450	(51,834)

The school received a grant from the TG Macarthy Trust for \$4,000 which is included in the Fundraising and Community Grants line in the above note.

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	144,144	177,094	128,951
Employee Benefits - Salaries	3,351,122	3,270,273	2,895,097
Staff Development	6,072	18,500	11,557
Depreciation	185,074	190,000	177,566
Prizegiving	15,254	11,500	9,417
Secondary Tertiary Alignment Resource	11,842	22,700	11,839
Management Information Systems	6,690	8,400	3,668
	3,720,198	3,698,467	3,238,095



5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fees	7,523	7,523	7,304
Board Fees	5,000	5,000	3,675
Board Expenses	17,436	7,085	20,220
Communication	4,541	6,000	4,383
Consumables	29,887	30,500	20,458
Operating Leases	11,634	-	-
Other	29,551	27,790	17,207
Employee Benefits - Salaries	172,798	167,736	153,783
Insurance	3,501	3,613	2,248
Service Providers, Contractors and Consultancy	45,931	47,020	43,080
Healthy School Lunch Programme	296,775	340,500	278,071
	<u>624,577</u>	<u>642,767</u>	<u>550,429</u>

6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	17,985	23,000	17,845
Consultancy and Contract Services	-	-	10,727
Cyclical Maintenance Provision	74,182	49,400	53,481
Grounds	28,020	27,500	11,394
Heat, Light and Water	62,214	68,500	55,014
Rates	8,513	9,000	7,722
Repairs and Maintenance	36,227	37,500	31,840
Use of Land and Buildings	834,284	620,513	669,796
Security	13,367	12,500	9,942
Employee Benefits - Salaries	186,404	185,960	157,220
	<u>1,261,196</u>	<u>1,033,873</u>	<u>1,024,981</u>

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

7. Cash and Cash Equivalents

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	181,424	37,407	575,438
Short-term Bank Deposits	800,000	-	800,000
Cash and cash equivalents for Statement of Cash Flows	<u>981,424</u>	<u>37,407</u>	<u>1,375,438</u>

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

Of the \$981,424 Cash and Cash Equivalents \$46,923 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.



8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	34,110	12,215	12,532
Receivables from the Ministry of Education	91,767	-	189,521
Interest Receivable	16,487	3,921	5,345
Banking Staffing Underuse	-	-	25,178
Teacher Salaries Grant Receivable	269,844	219,651	224,061
	<u>412,208</u>	<u>235,787</u>	<u>456,637</u>
Receivables from Exchange Transactions	50,597	16,136	17,877
Receivables from Non-Exchange Transactions	361,611	219,651	438,760
	<u>412,208</u>	<u>235,787</u>	<u>456,637</u>

9. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Stationery	1,243	1,974	1,150
New Uniforms	4,070	5,394	4,458
	<u>5,313</u>	<u>7,368</u>	<u>5,608</u>

10. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	900,002	900,000	456,000
Total Investments	<u>900,002</u>	<u>900,000</u>	<u>456,000</u>



11. Property, Plant and Equipment

2023	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Buildings	65,280	-	-	-	(2,040)	63,240
Building Improvements	641,196	378,795	-	-	(26,404)	993,587
Furniture and Equipment	269,853	159,583	-	-	(59,312)	370,124
Information and Communication Technology	72,901	54,962	-	-	(41,702)	86,161
Motor Vehicles	52,397	19,716	-	-	(29,625)	42,488
Textbooks	8,744	608	-	-	(3,909)	5,443
Leased Assets	17,842	15,846	-	-	(17,121)	16,567
Library Resources	35,624	1,480	-	-	(4,961)	32,143
Balance at 31 December 2023	1,163,837	630,990	-	-	(185,074)	1,609,753

The net carrying value of equipment held under a finance lease is \$16,567 (2022: \$17,842)

Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, there are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2023	2023	2023	2022	2022	2022
	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Buildings	102,000	(38,760)	63,240	102,000	(36,720)	65,280
Building Improvements	1,121,577	(127,990)	993,587	742,782	(101,586)	641,196
Furniture and Equipment	1,067,706	(697,582)	370,124	908,121	(638,268)	269,853
Information and Communication Technology	593,960	(507,799)	86,161	540,019	(467,118)	72,901
Motor Vehicles	186,793	(144,305)	42,488	167,078	(114,681)	52,397
Textbooks	70,562	(65,119)	5,443	69,954	(61,210)	8,744
Leased Assets	44,439	(27,872)	16,567	99,258	(81,416)	17,842
Library Resources	126,763	(94,620)	32,143	125,365	(89,741)	35,624
Balance at 31 December	3,313,800	(1,704,047)	1,609,753	2,754,577	(1,590,740)	1,163,837

12. Accounts Payable

	2023	2023 Budget	2022
	Actual \$	(Unaudited) \$	Actual \$
Creditors	83,966	368,518	421,873
Accruals	7,523	7,092	7,304
Banking Staffing Overuse	-	10,929	-
Employee Entitlements - Salaries	280,216	219,651	224,061
Employee Entitlements - Leave Accrual	34,838	13,203	16,493
	406,543	619,393	669,731
Payables for Exchange Transactions	406,543	619,393	669,731
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	406,543	619,393	669,731

The carrying value of payables approximates their fair value.



13. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue Received in Advance	55,255	36,821	43,848
Grants in Advance - Ministry of Education Gateway	7,180 3,433	- -	- 15,055
	65,868	36,821	58,903

14. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	155,501	155,500	111,000
Increase to the Provision During the Year	44,595	49,400	44,501
Use of the Provision During the Year	(21,827)	-	-
Other Adjustments	29,587	-	-
Provision at the End of the Year	207,856	204,900	155,501
Cyclical Maintenance - Current	31,534	-	-
Cyclical Maintenance - Non current	176,322	204,900	155,501
	207,856	204,900	155,501

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2024. This plan is based on the schools 10 Year Property plan / painting quotes.

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:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	10,329	26,974	16,886
Later than One Year and no Later than Five Years	9,738	17,092	5,008
Future Finance Charges	(1,851)	-	(1,305)
	18,216	44,066	20,589
Represented by			
Finance lease liability - Current	9,142	26,974	15,809
Finance lease liability - Non current	9,074	17,092	4,780
	18,216	44,066	20,589



16. Funds held in Trust

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	15	100	15
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	15	100	15

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.

17. 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 projects is included under cash and cash equivalents in note 7.

	2023	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Learning Support Mods		227702	(10,689)	-	(1,890)	-	(12,579)
Performing Arts Blk A		206624	(6,616)	-	(14,529)	-	(21,145)
C Block Upgrade Technology		233722	(240,255)	477,900	(631,817)	330,000	(64,172)
SIP - Technology Shed		219889	36,824	-	-	-	36,824
Roof Remediation & Replacement		233720	53,577	-	(43,478)	-	10,099
Electrical Upgrades Blks S,G,H,O,M,J,I		233721	(78)	-	-	-	(78)
Totals			(167,237)	477,900	(691,714)	330,000	(51,051)

Represented by:

Funds Held on Behalf of the Ministry of Education	46,923
Funds Receivable from the Ministry of Education	(97,974)

	2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Learning Support Mods		227702	(3,045)	19,696	(27,340)	-	(10,689)
Performing Arts Blk A		206624	15,320	-	(21,936)	-	(6,616)
Upgrade Drainage		206623	(10,224)	10,224	-	-	-
C Block Upgrade Technology		233722	(34,454)	-	(205,801)	-	(240,255)
SIP - Technology Shed		219889	(40,843)	185,239	(107,572)	-	36,824
Roof Remediation & Replacement		233720	-	55,897	(2,320)	-	53,577
Electrical Upgrades Blks S,G,H,O,M,J,I		233721	-	7,545	(7,623)	-	(78)
Totals			(73,246)	278,601	(372,592)	-	(167,237)

Represented by:

Funds Held on Behalf of the Ministry of Education	90,401
Funds Receivable from the Ministry of Education	(257,638)



18. 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.

19. Remuneration

Key management personnel compensation

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

	2023	2022
	Actual	Actual
	\$	\$
<i>Board Members</i>		
Remuneration	5,000	3,675
<i>Leadership Team</i>		
Remuneration	1,685,280	549,168
Full-time equivalent members	14.00	4.00
Total key management personnel remuneration	<u>1,690,280</u>	<u>552,843</u>

There are 8 members of the Board excluding the Principal. The Board has held 7 full meetings of the Board in the year. The Board also has Finance (N/A members) and Property (3 members) committees that met N/A and 3 times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2023	2022
	Actual	Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170 - 180	160 - 170
Benefits and Other Emoluments	26 - 27	27 - 28
Termination Benefits	-	-

Other Employees

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

Remuneration	2023	2022
\$000	FTE Number	FTE Number
100 - 110	5.00	8.00
110 - 120	9.00	3.00
120 - 130	2.00	1.00
130 - 140	1.00	-
	<u>17.00</u>	<u>12.00</u>

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



20. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2023 Actual	2022 Actual
Total	\$15,500	\$15,000
Number of People	1	1

21. Contingencies

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

In 2023 the Ministry of Education provided additional funding for 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.

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.

22. Commitments

(a) Capital Commitments

As at 31 December 2023, the Board had capital commitments of \$1,586,687 (2022: \$1,074,598) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Learning Support Mods	137,126	97,616	39,510
Performing Arts Blk A	1,300,000	66,936	1,233,064
C Block Upgrade Technology	661,008	542,072	118,936
SIP - Technology Shed	205,821	148,415	57,406
Roof Remediation & Replacement	62,107	45,798	16,309
Electrical Upgrades Blks S,G,H,O,M,J,I	8,383	7,623	760
Toyota New Zealand - Purchase Two Vans	88,181	0	88,181
The Flooring Room	32,521	0	32,521
Total	2,495,147	908,460	1,586,687

(b) Operating Commitments

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



23. 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	981,424	37,407	1,375,438
Receivables	412,208	235,787	456,637
Investments - Term Deposits	900,002	900,000	456,000
Total financial assets measured at amortised cost	<u>2,293,634</u>	<u>1,173,194</u>	<u>2,288,075</u>

Financial liabilities measured at amortised cost

Payables	406,543	619,393	669,731
Finance Leases	18,216	44,066	20,589
Total financial liabilities measured at amortised cost	<u>424,759</u>	<u>663,459</u>	<u>690,320</u>

24. Events After Balance Date

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

25. Comparatives

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



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF RANGITIKEI COLLEGE'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Rangitikei College (the School). The Auditor-General has appointed me, Vivien Cotton, using the staff and resources of Cotton Kelly Smit Limited (CKS Audit), to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2023; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with the Public Sector - Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 30 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 in the Statement of Variance, the Evaluation of the School's Students' Progress and Achievement, the Kiwisport Report, Te Tiriti o Waitangi Report, the Statement of Compliance with Employment Policy, the Members of the Board and the Statement of Responsibility, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Vivien Cotton
CKS Audit
On behalf of the Auditor-General
Palmerston North, New Zealand

Rangitikei College

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Bevan Whale	Presiding Member	Elected	May 2025
Tony Booker	Principal	ex Officio	
William Wirihana-Tawake	Parent Representative	Elected	May 2025
Daniel Thompson	Parent Representative	Elected	May 2025
Tinysha Aranga	Parent Representative	Elected	Mar 2023
Steven Karehana	Parent Representative	Appointed	May 2025
Sara Procter	Parent Representative	Appointed	May 2025
Linda Harris	Parent Representative	Elected	Jan 2023
Jenny McArthur	Staff Representative	Elected	May 2025
Iris Collie	Student Representative	Elected	Oct 2024
Danitra Frost-Saveaalii	Student Representative	Elected	Oct 2023

Rangitikei College

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$7,115 (excluding GST). The funding was spent on sporting endeavours.



RANGITĪKEI COLLEGE

2023 Annual Report



Rangitīkei College Pouwhenua

Our core purpose/ te koronga:

Ad Altiora | Mauri Ora

(towards higher things, to flourish and have life)

Our vision/ tūrua pō:

**Building an engaged, empowered,
and flourishing learning community
that knows no limits; where we
honour ourselves, each other, and
the world around us**

*Our values/ ngā mea
matapopore*

**Respect
Endeavour
Aroha
Perseverance
(REAP)**



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Statement of variance: progress against targets

Strategic Goal 1:

As per the strategic plan

To review the school curriculum

Annual Target/Goal:

As per the annual implementation plan

Actions

List all the actions from your Annual Implementation Plan for this Annual Target/Goal.

Review the current curriculum and develop expectations of a curriculum that is aligned with our vision.

Consult with local stakeholders: students, whānau, staff, community etc

Plan revised curriculum, and consult on changes, and then develop an implementation plan for the new curriculum

What did we achieve? <i>What were the outcomes of our actions? What impact did our actions have?</i>	Evidence <i>This is the sources of information the board used to determine those outcomes.</i>	Reasons for any differences (variances) between the target and the outcomes <i>Think about both where you have exceeded your targets or not yet met them.</i>	Planning for next year – where to next? <i>What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual Implementation plan.</i>
<p>Community, staff, and student consultation on curriculum took place. In particular, with:</p> <ul style="list-style-type: none"> Local Boards (Principal attended meetings and led discussion of the six larger contributing schools) Parents/caregivers (survey), meetings with Principal Student Wellbeing@School and Rongohia Te Hau surveys Te Karanga o ngā Ākonga Māori ('Voices of ākonga Māori at Rangitikei College' - completed late 2022 through Poutama Pounamu programme) Empowering Pacific Voices: Exploring Leadership Perspectives at Rangitikei College and Insights and Aspirations from Rangitikei College Leaders on the Action Plan for Pacific Education facilitated by Tui Tuia Learning Circle Tapasā PLD programme. Meetings with Rangitikei District Council Mayor and Strategic Advisor Rangitikei Employment Programme. 	<p>Minutes and notes of meetings.</p> <p>Survey data (eg. 97% support of school vision, 95% 'mostly' or 'completely' supporting the general direction of the college).</p> <p>Te Karanga and Tui Tuia reports.</p>	<p>The expectation was that following consultation a review document outlining structural and content changes in the curriculum would be prepared, consulted upon, and then form the basis of a project implementation plan.</p> <p>However, the review consultation indicated that the curriculum review process should not be defined by these boundaries, and that would instead take on a more organic form. In other words, changes would be progressively made over the short-medium term, but these would be staged and flexible depending on circumstances. Reasons for adopting this more evolutionary process included:</p> <ul style="list-style-type: none"> The lack of appetite for any particular new 'structure' in delivering curriculum. While that did not mean that the current structure was seen as the 'best', it indicated a lack of desire for major innovative changes at this time. Parents/caregivers were inclined to view structure and content as an issue for the staff and management of the college. Teachers were wary of changes pending in both NCEA and Te Mātaiao and felt there was much more learning ahead for 	<p>In 2024 we are planning a series of literacy/numeracy initiatives. This has been partly, but not exclusively, driven by NCEA imperatives, but also in recognition of steadily decreasing attainment in these from our new Year 9 cohorts. This will involve:</p> <ul style="list-style-type: none"> Wider schoolwide staff professional development on literacy and numeracy in all learning areas Improved data collection and dissemination Identification of students at risk of not meeting NCEA literacy/numeracy prerequisites at all levels, and the development of appropriate responses to this. Selected staff involvement in the Accelerated Learning in Mathematics (ALiM) and Accelerating Learning in Literacy (ALL) projects. <p>Integration of Year 9 English and Social Studies into 'Humanities' at Year 9 to be extended into Year 10, and inclusion of specific Pasifika content.</p>

- Ongoing staff consultation on curriculum directions

Themes that emerged very strongly were:

- Development of the 'whole person' through the whole schooling experience. That when a student leaves school that they have developed a sufficient platform that gives them options and enabled them to follow their passions and dreams. The 'no limits' phrase in our vision resonated most strongly, especially with parents and students.
- Parents/caregivers were very keen that the school emphasises teaching students to relate appropriately to others.
- Teachers were very concerned about pending changes to NCEA, particularly new literacy/numeracy requirements necessary to access the qualification.
- Local iwi representatives wanted to see recognition and understanding of local place evident in the school.
- Work towards integrating more Pacific languages, stories, and cultural elements into the curriculum. This can include the inclusion of Samoan language and stories in academic programmes.
- A high degree of satisfaction with the current general direction of the school

them, and also concerns about the impact of major changes on workload. The 2024 NCEA changes were dominating thinking – not just for Year 11s, but those moving through Year 9-10 so that they would be well-prepared.

- The community is relatively conservative and probably not supportive of sharp changes with current practise.

Maintenance of small (<20) Year 9-10 classes to enable more personal teaching.

Contracting external facilitator to continue staff pedagogical development focussing on ensuring differentiation, scaffolding and feedback.

Development of new fulltime 'Vocational Pathways' course to provide tailored programmes for those Year 12-13 students undertaking at least two days a week out of regular school (STP, Building Academy, Gateway etc).

Increasing use of Te Whare Tapa Wha lens on school programmes and initiatives.

Strategic Goal 2:
As per the strategic plan

To increase average levels of attendance at all levels

Annual Target/Goal:

As per the annual implementation plan

Actions

List all the actions from your Annual Implementation Plan for this Annual Target/Goal.

What did we achieve?

What were the outcomes of our actions?
What impact did our actions have?

Evidence

This is the sources of information the board used to determine those outcomes.

Reasons for any differences (variances) between the target and the outcomes

Think about both where you have exceeded your targets or not yet met them.

Planning for next year – where to next?

What do you need to do to address targets that were not achieved?
Consider if these need to be included in your next annual implementation plan.

Proactively engage with external agencies to identify appropriate actions to encourage attendance

Seek additional funding to engage directly with whānau regarding at-risk absenteeism

Identify further within-school actions to monitor and follow up on non-attendance

Attendance data from 'Every Day Matters'.

There are multiple reasons for non-attendance, and all of them are at play here. In the past strategies have tended to be the same for any case of non-attendance – Academic Mentor rings home, records, etc. The data is suggesting that there is a chronic group of non-attenders less than 70% and they are likely to require a different approach to those with higher rates, but nevertheless slipping.

Review school attendance coding/entry to ensure integrity of data.

Appoint two staff members to have particular responsibility for attendance: one to oversee school systems and ensure follow-up is occurring, and another to analyse global school data on a regular basis.

Further develop relationship with Attendance Service and seek to pre-empt potential chronic absenteeism earlier.

Average attendance 2021-2023:

	Term 1	Term 2	Term 3	Term 4
2021	83.7	81.3	80.1	78.5
2022	82.9	76.8	81.8	78.4
2023	84.5	83.1	79.1	77.2

Attendance by days present at school 2021-2023:

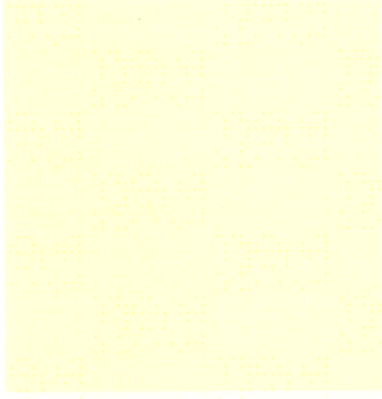
	90-100%	80-90%	70-80%	<70%
T1 2021	43	27	15	15
T1 2022	42	29	13	16
T1 2023	53	23	10	14
T2 2021	40	26	14	21
T2 2022	21	36	17	26
T2 2023	43	27	16	15
T3 2021	34	31	13	22
T3 2022	41	28	13	19
T3 2023	36	23	17	25
T4 2021	34	32	12	22
T4 2022	34	29	16	21
T4 2023	33	22	14	30

This data shows a lack of real change 2021-23 sufficient to base any conclusions upon. It is particularly alarming that over 40% of students attended less than 70% of days in Terms 3-4 in 2023.



2023 saw the start of the iwi-based new attendance service. This took a while to get underway due to the late signing of the Ministry contract and securing staffing. However, excellent relationships were developed, and the service has strengthened compared to the previous model.

For several students with particularly high absenteeism targeted interventions were put in place through Te Kotuku Hauora and the Ministry. Alternative Education was also used in a couple of instances.



Strategic Goal 3:

As per the strategic plan

To promote equitable outcomes for all students

Annual Target/Goal:

As per the annual implementation plan

Actions

List all the actions from your Annual Implementation Plan for this Annual Target/Goal.

What did we achieve?

What were the outcomes of our actions?
What impact did our actions have?

Continue staff, and introduce Board, learning in cultural understanding and promotion of Māori achievement

Curriculum review prioritises engagement and equitable outcomes for Māori learners

Develop rigorous schoolwide Y9-10 assessment regime to identify and respond to emerging and ongoing inequitable outcomes

NCEA results still showed an alarming discrepancy between Pakeha/European and Māori achievement.

NZSTA Hautu tool used as a basis for Board professional development.

Selected staff continued engagement with Poutama | Pounamu professional development programme.

Increased determination and clarification of school tikanga in relation to school occasions (pōwhiri, mihi whakatau, poroporoaki, haka-waiata competition, prizegivings etc).

Full teaching staff engagement in Kahui Ako iwi engagement programme.

Some steps towards more rigorous Y9-10 assessment regime, but to be completed in 2024.

Kaiohahi (Māori student leadership) role further clarified.

Kapa Haka group strengthened significantly and performed within the school and outside it.

No progress towards establishing Whānau group.

Evidence

This is the sources of information the board used to determine those outcomes.

Year 11, NCEA Level 1 (%)

	2019	2020	2021	2022	2023
Epn/Pak	46	73	79	83	65
Māori	35	65	58	76	32

Year 12, NCEA Level 2 (%)

	2019	2020	2021	2022	2023
Epn/Pak	47	65	83	86	72
Māori	38	52	50	67	62

Year 13, NCEA Level 3 (%)

	2019	2020	2021	2022	2023
Epn/Pak	45	36	57	73	62
Māori	47	55	55	50	11

School leavers 2023 with NCEA Level 1+ (%)

	2019	2020	2021	2022	2023
Epn/Pak	81	81	89	97	84
Māori	86	74	76	82	64

School leavers 2023 with NCEA Level 2+ (%)

	2019	2020	2021	2022	2023
Epn/Pak	72	63	81	85	74
Māori	79	58	48	77	36

Reasons for any differences (variances) between the target and the outcomes

Think about both where you have exceeded your targets or not yet met them.

Small numbers can result in results bobbing around a bit, but through an equity lens, the picture is bleak. Despite all the initiatives of recent years, the gap between Māori and Pākehā achievement remains frustratingly, stubbornly and unacceptably wide.

Planning for next year – where to next?

What do you need to do to address targets that were not achieved.
Consider if these need to be included in your next annual implementation plan.

Working towards equitable outcomes will remain a key focus. We will look to drill down and triangulate data to try and identify areas where the school can disrupt these inequities.

Increased use of Te Whare Tapa Wha across the school as a means to promote engagement with school.



Staff received professional development from Tui Tuia | The Learning Circle on Tapasa. Tui Tuia team gathered and reported on Pasifika student voice on their experiences of schooling at Rangitikei College.

Engaged with The Learning Circle professional development and teaching resource funded through the Ministry of Education for ESOL students (two staff directly involved).

Literacy and Numeracy resources included as part of end-of-year #Whakapiri programme.

School leavers 2023 with NCEA Level 3 (%)

	2019	2020	2021	2022	2023
Epn/Pak	31	27	47	42	40
Māori	39	37	29	35	5

Looking at the attendance figures explain part of the above disparity. For every term 2021-2023, the rate for Māori attending school <70% of the time is almost twice the rate as for Pākehā. This is almost the exact inverse of those attending 90%+ of the time. Clearly, we need to vigorously explore ways to get more Māori rangatahi attending regularly.

Attendance by days present at school 2021-2023: Māori-Pākehā comparison:

	90-100%	80-90%	70-80%	<70%
	M - P	M - P	M - P	M - P
T1 2021	25 - 52	33 - 24	18 - 13	23 - 11
T1 2022	28 - 47	28 - 28	19 - 13	25 - 13
T1 2023	40 - 57	27 - 22	13 - 10	21 - 11
T2 2021	30 - 45	20 - 27	18 - 12	32 - 16
T2 2022	12 - 21	28 - 39	18 - 17	42 - 23
T2 2023	25 - 48	30 - 26	23 - 15	21 - 12
T3 2021	18 - 37	30 - 33	17 - 10	36 - 20
T3 2022	25 - 46	28 - 28	19 - 13	28 - 14
T3 2023	20 - 37	21 - 25	20 - 16	39 - 21
T4 2021	20 - 40	31 - 33	14 - 10	35 - 18
T4 2022	17 - 39	32 - 25	19 - 17	32 - 20
T4 2023	27 - 36	14 - 23	14 - 14	45 - 27

School tikanga is increasingly evident in a wide range of school activities, and visually around the school.

Anecdotal staff feedback following professional development.

Report: *Empowering Pacific Voices: Exploring Leadership Perspectives at Rangitikei College and Insights and Aspirations from Rangitikei College Leaders on the Action Plan for Pacific*



HAWKING COLLEGE

Education (Tui Tuia Learning Circle Tapasā PLD programme).

e-asTTLe used as tool in most Year 9-10 English and Mathematics classes.

Māori voice more evident in some departmental programmes (eg. Physical Education, Science, Social Sciences).

Evaluation and analysis of the school's students' progress and achievement

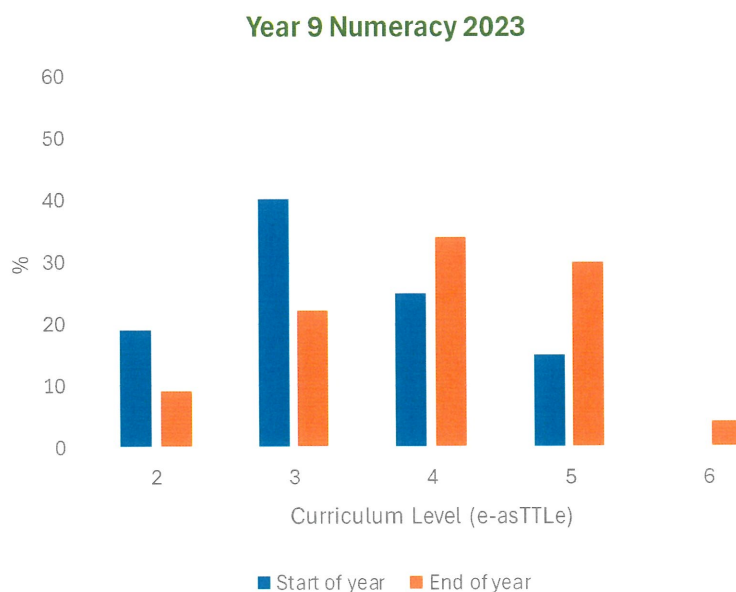
Year 9-10 – focus on progress in Reading and Numeracy

The decision was made to focus on gathering Reading and Numeracy data for Year 9-10 for 2023-2024. This is because:

- The centrality of Reading and Numeracy in functioning effectively in personal and community life
- of the importance of these in making achievement across all curriculum areas
- the dropping levels of reading and numeracy of students arriving in the school from the beginning of Year 9
- revised Literacy and Numeracy requirements for achieving NCEA at any level.

The key measure we currently use to measure numeracy and reading is e-asTTLE. The following data indicates our start (March) and end of year (November) results using this tool. Note only students who were here the whole year (ie we have two sets of data for) were included. Two ORS students with significant cognitive needs were also excluded.

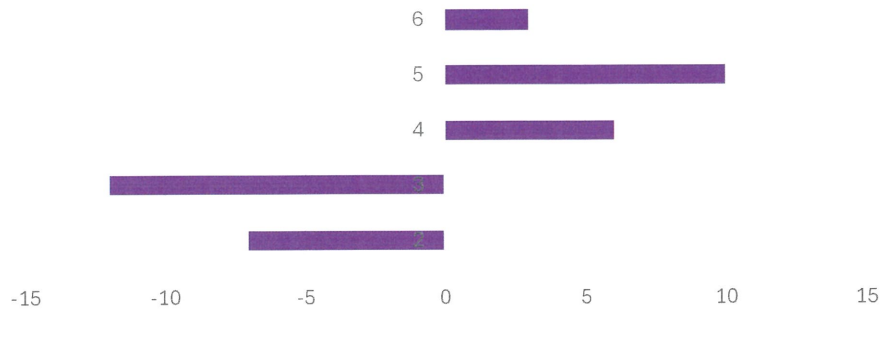
Year 9 Numeracy



This data shows the percentage at each curriculum level in Term One compared to the end of Term Four.

The following graph shows the actual change in numbers at each level:

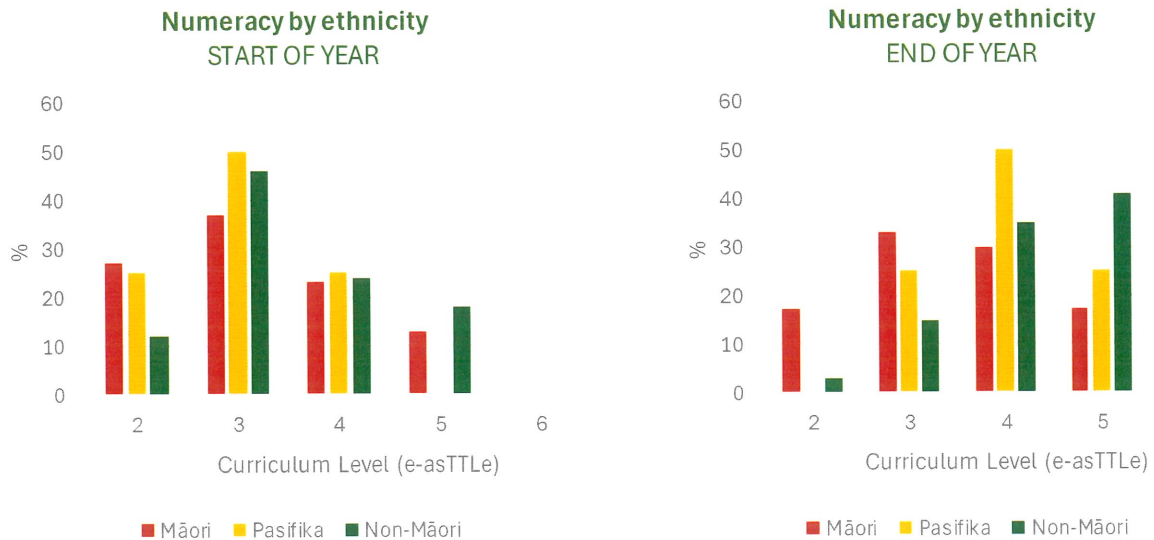
Changes in levels (actual numbers)



These graphs indicate:

- at entry, 59% of Year 9s were at curriculum level 3 or below. By the end of the year this had dropped to 31%.
- 1 in 5 started at curriculum Level 2.
- By the end of the year there was a significant shift upwards, including 3 students working at Level 6.
- A significant number of students did not move a curriculum level.
- The average level at the start of the year was 3.4 – and at the end 4.0. So the average change was 0.6.

The following shows the ethnic breakdown of these figures:



This data tells us the following:

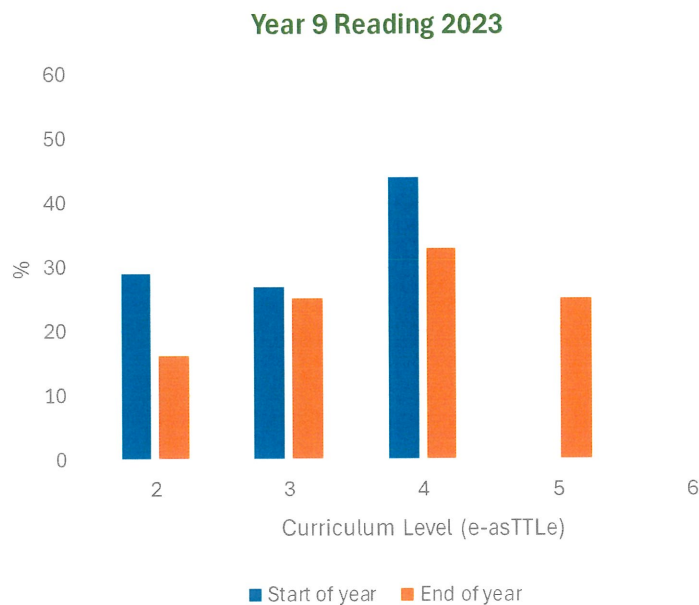
- 64% of Māori students start the college at Level 2-3 compared to 58% of Pākehā. By the end of the year, Māori has dropped to 50%, but Pākehā have dropped to just 18%.

This improvement rate in attainment is mirrored in the average curriculum level. Māori commence the year with an average level of 3.2, and end it with 3.4 – a minimal improvement of just 0.2 of a curriculum level. On the other hand Pākehā begin with an average little higher than Māori of 3.5, but end it on 4.3 – a 0.8 increase in curriculum level (although numbers are small Pasifika students all increased by one whole curriculum level).

Key points:

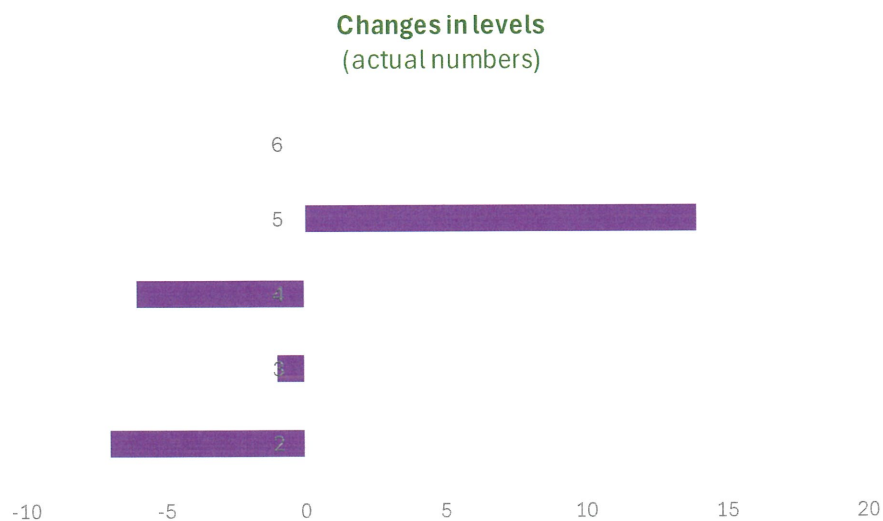
1. Year 9 students enter college on average 1.0-1.5 curriculum levels behind in Numeracy from where we would expect them to be.
2. Pākehā Year 9 students increased almost one curriculum level in Year 9 numeracy.
3. Māori advanced in numeracy at a significantly lower rate than non-Māori.

Year 9 Reading



This data shows the percentage at each curriculum level in Term One compared to the end of Term Four.

The following graph shows the actual change in numbers at each level:

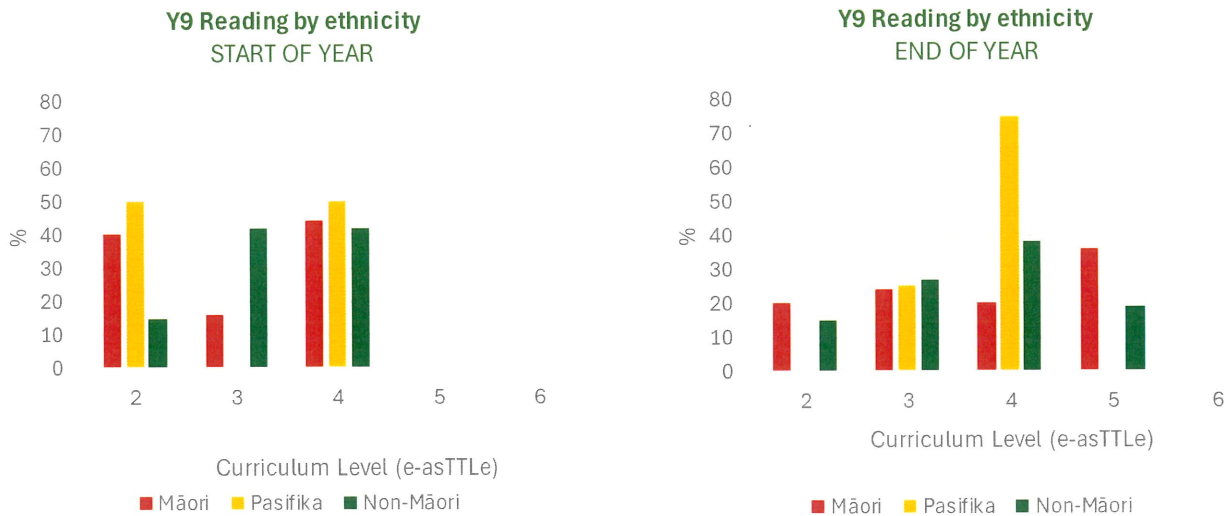


These graphs indicate:

- at entry, 56% of Year 9s were at curriculum level 3 or below in Reading (similar to Numeracy). By the end of the year this had dropped to 41%.

- Almost 1 in 3 started at curriculum Level 2.
- By the end of the year there was a significant shift upwards, from no students working at Level 5 to 14%.
- A significant number of students did not move a curriculum level.
- The average level at the start of the year was 3.1 – and at the end 3.7. So the average change in curriculum level was 0.6, which is significant given the low base so many were starting from.

The following shows the ethnic breakdown of these figures:



This data tells us the following:

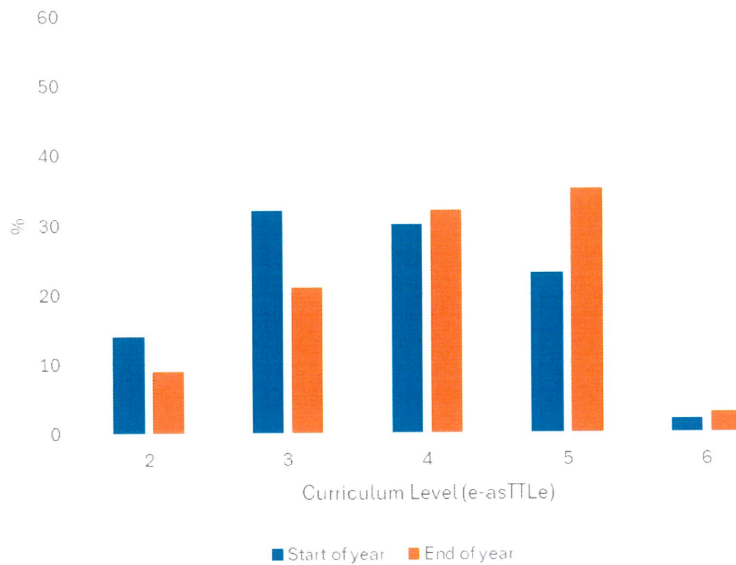
- 40% of Māori students start the college at Level 2 compared to 15% of Pākehā. By the end of the year, Māori has dropped to 20%, but Pākehā remained at 15%.
 - Māori commence the year with an average level of 3.0, and end it with 3.7 – a significant improvement of 0.7 of a curriculum level.
- Pākehā begin with an average little higher than Māori of 3.1, and end it on 3.6 – a 0.5 increase in curriculum level.

Key points:

1. Year 9 students enter college on average 1.0-1.5 curriculum levels behind in Reading from where would expect them to be, although some are very, very low (eg. 29% at Level 2).
2. Pākehā and Māori Year 9 students both increase just over half a curriculum level in Year 9 Reading.

Year 10 Numeracy

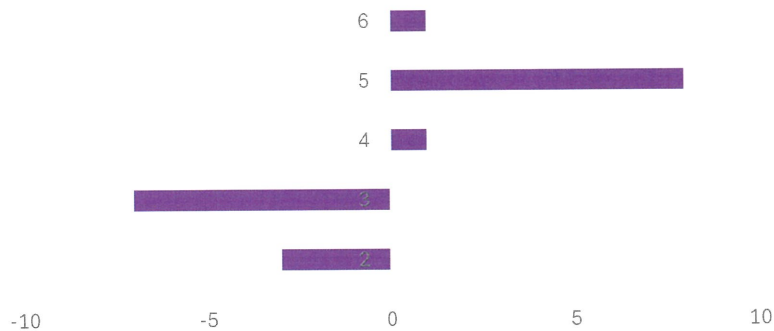
Year 10 Numeracy 2023



This data shows the percentage at each curriculum level in Term One compared to the end of Term Four.

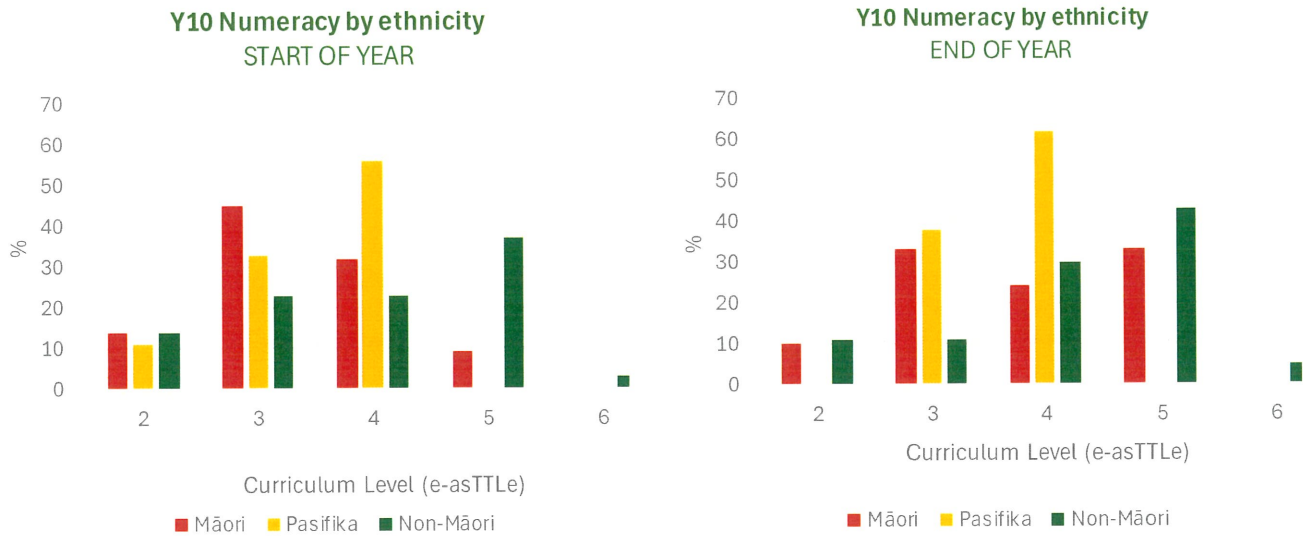
The following graph shows the actual change in numbers at each level:

Changes in levels (actual numbers)



These graphs indicate:

- at the start of Year 10, 46% of Year 10s were at curriculum level 3 or below. By the end of the year this had dropped to 30%. As they moved into NCEA Level 1, only 38% had reached Level 5 or above.
- Almost 1 in 3 ended Year 10 at curriculum Level 2 or 3 – when NCEA Level 1 Maths is set at Level 6.
- The average level at the start of the year was 3.6 – and at the end 4.0. So the average change was 0.4. This represented lower achievement than the Year 9 cohort.



This data tells us the following:

- 59% of Māori students started Year 10 at Level 2-3 compared to 37% of Pākehā. By the end of the year, Māori has dropped to 43%, and Pākehā dropped to 22% - a similar proportion.

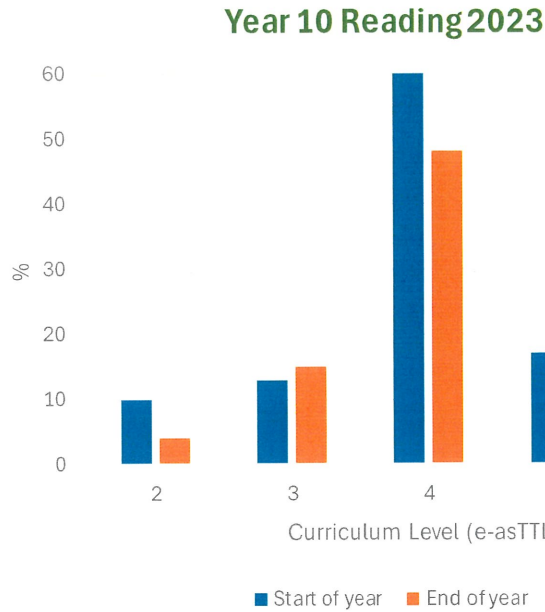
Māori commenced Year 10 with an average level of 3.4, and end it with 3.8 – an improvement of 0.4 of a curriculum level.

Pākehā begin with an average higher than Māori of 3.9, but end it on 4.2 – just a 0.3 increase in curriculum level (although numbers are small Pasifika students stayed at the same curriculum level).

Key points:

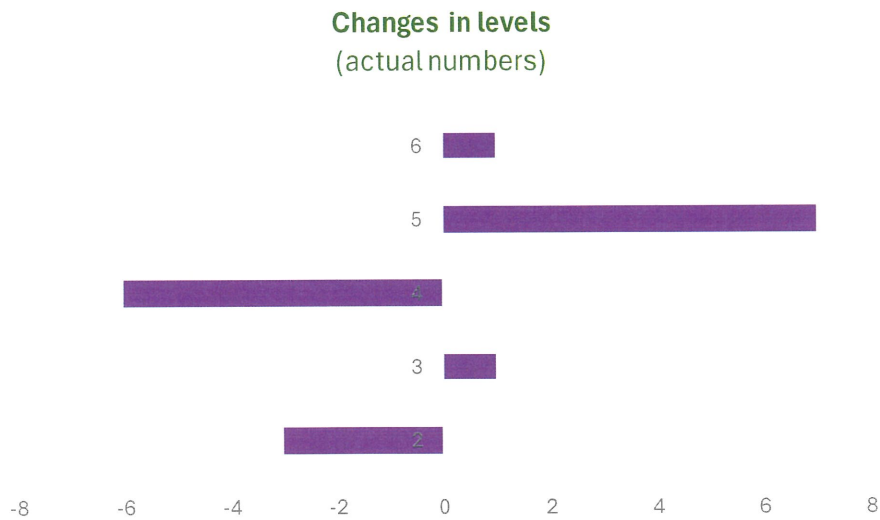
1. Although Māori numeracy attainment in Year 10 was significantly below that of non-Māori, the average increase in curriculum level through the year was about the same.
2. Given the low starting base, the change in curriculum level through Year 10 was significantly less than what is needed for success in NCEA.

Year 10 Reading



This data shows the percentage at each curriculum level in Term One compared to the end of Term Four.

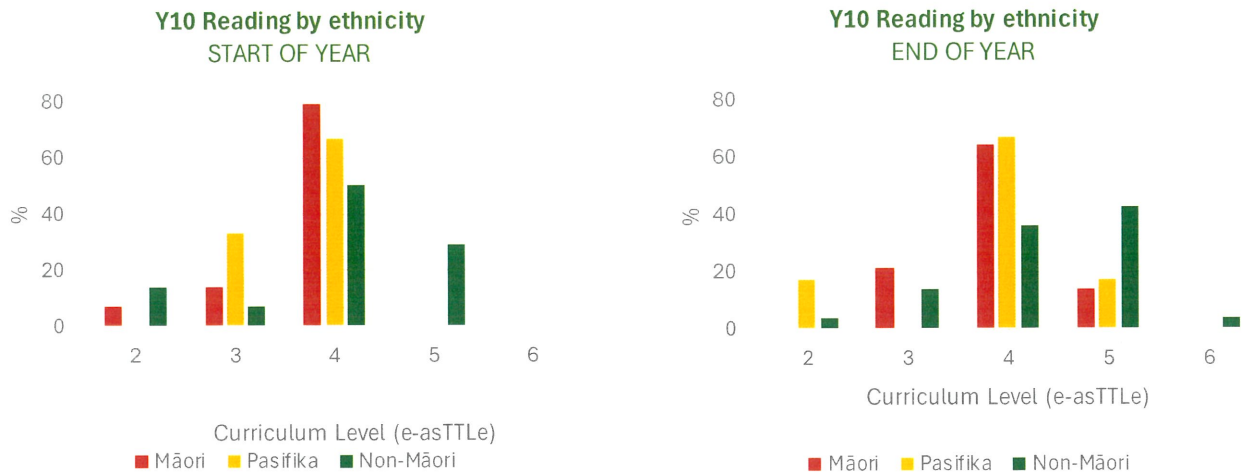
The following graph shows the actual change in numbers at each level:



These graphs indicate:

- at the start of Year 10, just 23% of Year 10s were at curriculum level 3 or below. By the end of the year this had dropped to 19%. Moving into NCEA Level 1 in 2024, only 31% had reached Level 5 or above.
- The average level at the start of the year was 3.8 – and at the end, 4.2. So the average change was 0.4.

The following shows the ethnic breakdown of these figures:



This data tells us the following:

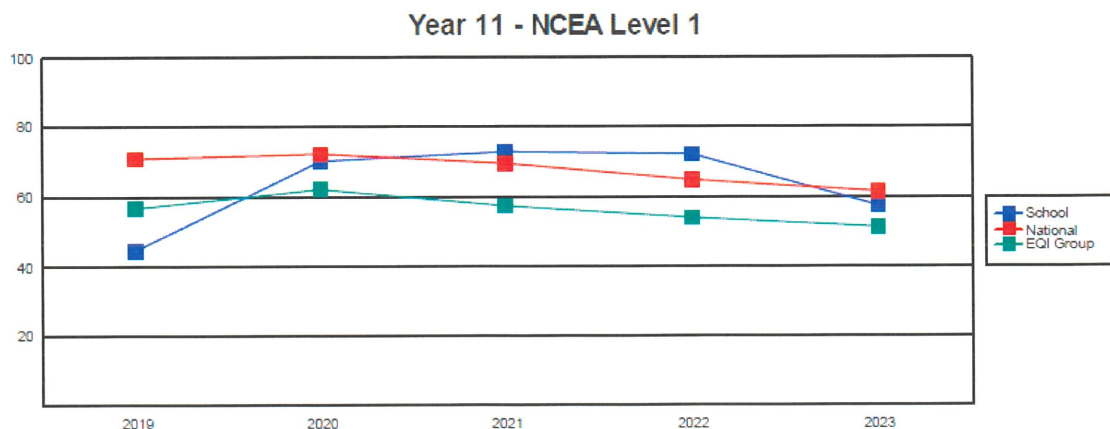
- Māori commence the year with an average level of 3.7, and end it with 3.9 – a minimal improvement of 0.2 of a curriculum level for the year’s learning.
- Pākehā begin with an average little higher than Māori of 3.9, and end it on 4.3 – a 0.4 increase in curriculum level.

Key points:

1. Year 10 Māori students started the year at a lower average Reading level than Pākehā, but also made less progress through the year. So the gap widened.
2. For both Numeracy and Reading, the Year 10 average curriculum level moved 0.4.

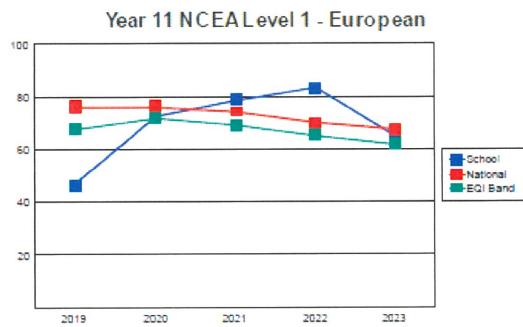
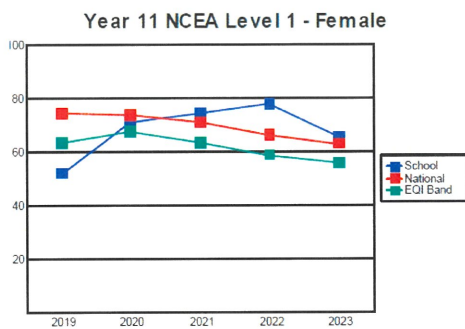
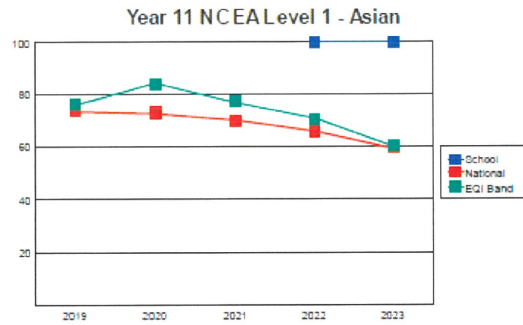
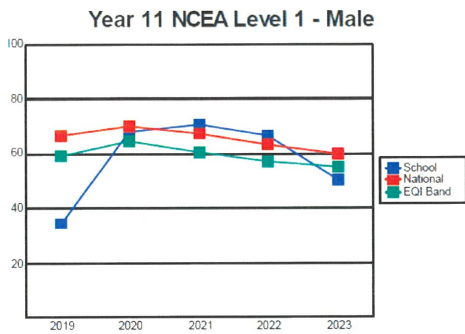
Year 11-13 – National Certificate of Educational Achievement

Level One



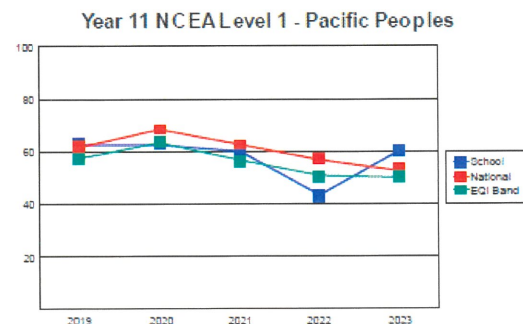
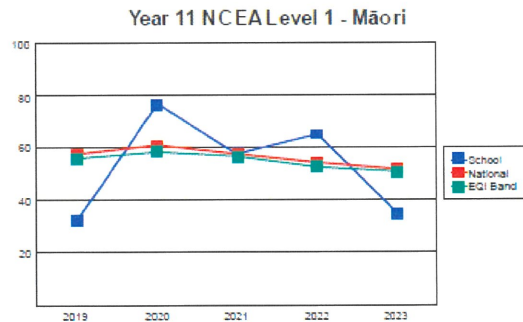
Unquestionably the decline in achievement, although anticipated anecdotally by teachers, was nevertheless disappointing, even though it was in line with the declining national average. To be above the national average, irrespective of socio-economic indicators, is a significant benchmark for us.

Learning Recognition Credits were offered 2020-2022 and it is possible we benefitted from these more than national averages, but it is too soon to be definitive.



This data shows that:

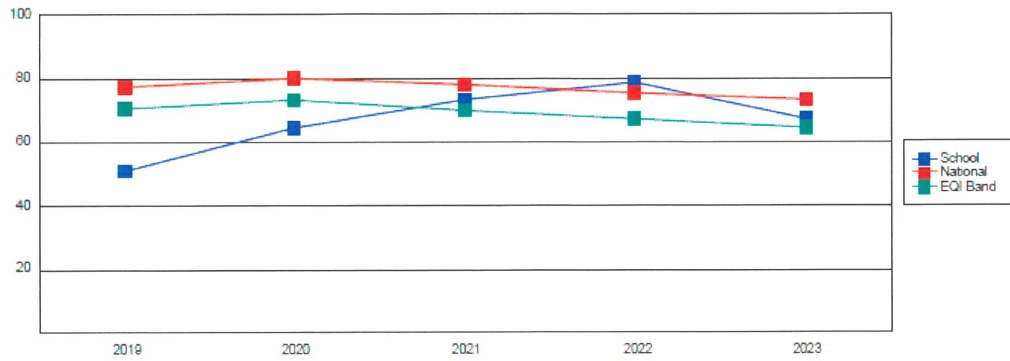
- There was little significant difference in the Level 1 achievement of Year 11 males and females in 2023.
- Males achieve slightly higher than the national average; females slightly less.
- Māori achievement is significantly less than non-Māori at the college, as it is nationwide.
- Achievement for both Māori and Pākehā declined sharply in 2023 compared to the previous three (COVID-supported) years
- After three years of being significantly above national pass rates, in 2023 Māori achievement dropped to approximately 10% below the national figure.
- Pākehā achievement was about the national average.





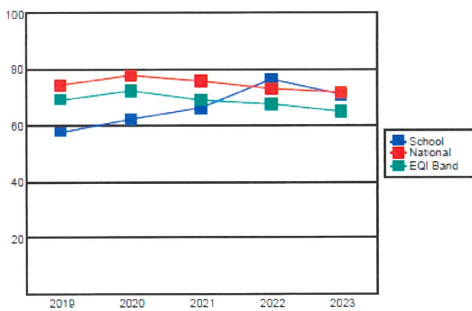
RANGITIKEI COLLEGE

Year 12 - NCEA Level 2

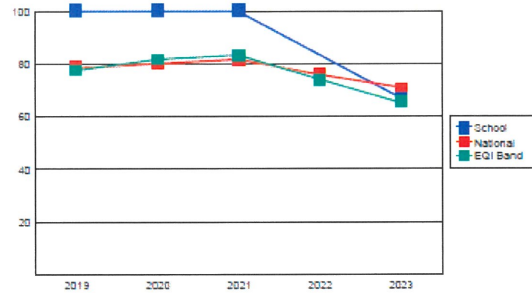


Again, it was disappointing to see the decline in attainment from Year 12 in Level Two – especially given that they had succeeded so well in 2022. But it is still about the national average.

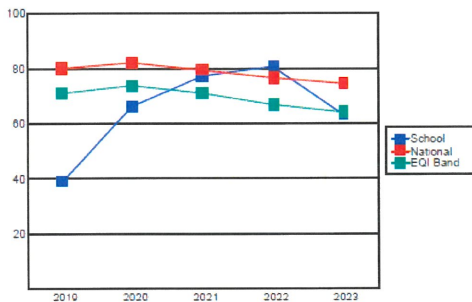
Year 12 NCEA Level 2 - Male



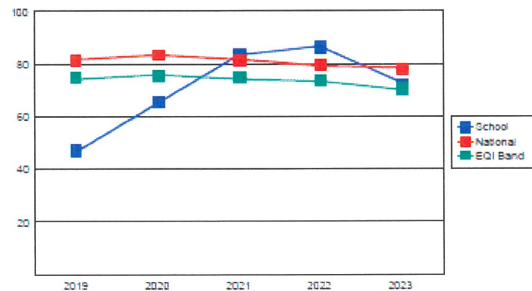
Year 12 NCEA Level 2 - Asian



Year 12 NCEA Level 2 - Female



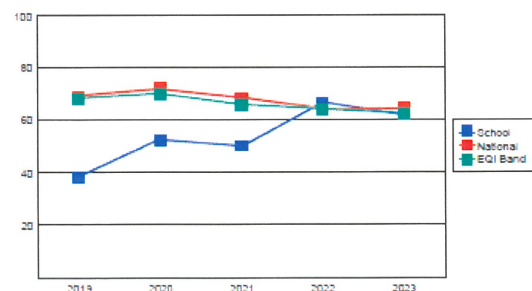
Year 12 NCEA Level 2 - European



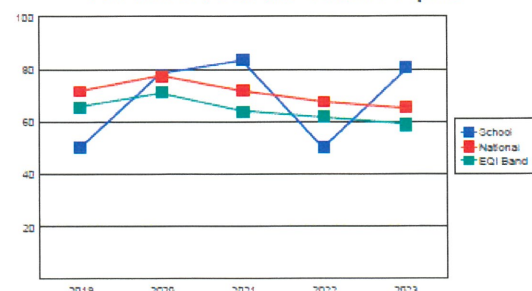
This data shows that:

- Year 12 males achieved slightly higher than Year 12 females in 2023.
- Year 12 Males achieved about the same as the national average; females less.
- Māori achievement is slightly less than non-Māori at the college, as it is nationwide.
- Achievement for both Māori and Pākehā declined in 2023 compared to the previous three (COVID-supported) years
- In 2023 for both Māori and Pākehā, achievement was about the same as the national figure.

Year 12 NCEA Level 2 - Māori



Year 12 NCEA Level 2 - Pacific Peoples

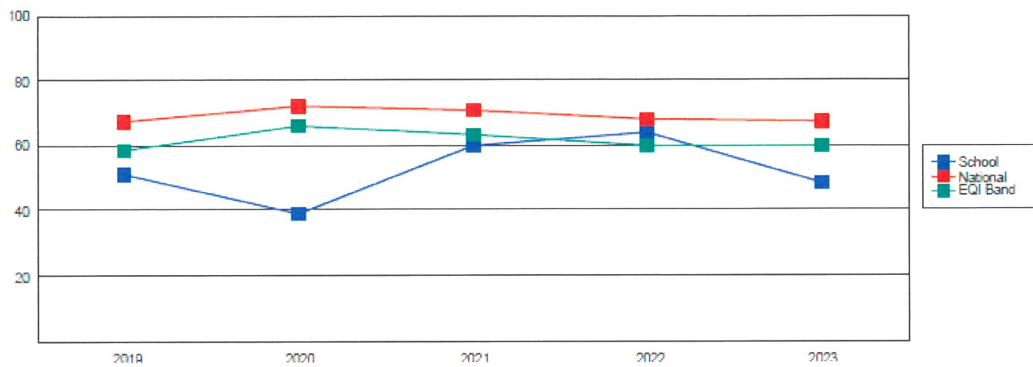


Level Three



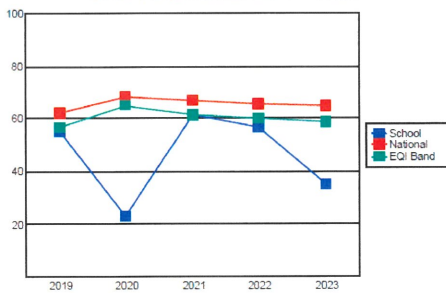
RANGITIKEI COLLEGE

Year 13 - NCEA Level 3

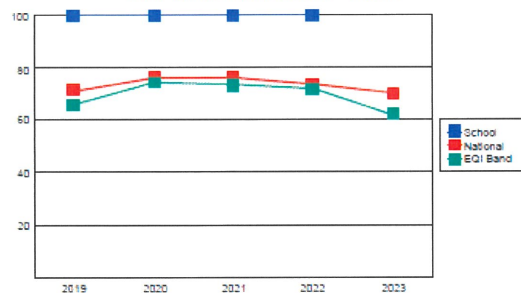


Level 3 attainment also dropped in 2023 to pre-COVID levels. However, this is partly due to the higher retention into Year 13, and a number of students attending whose goal is not to achieve Level 3.

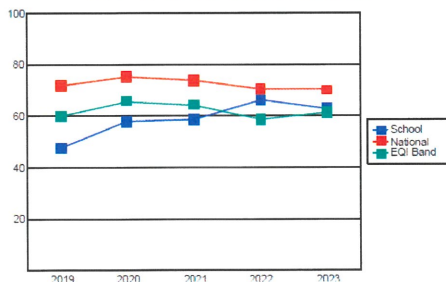
Year 13 NCEA Level 3 - Male



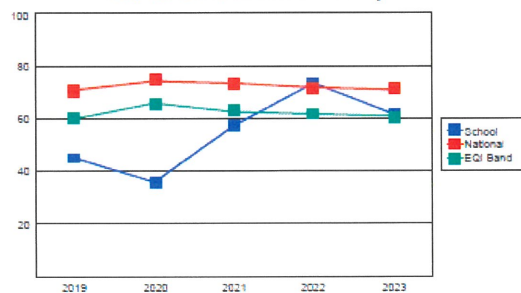
Year 13 NCEA Level 3 - Asian



Year 13 NCEA Level 3 - Female



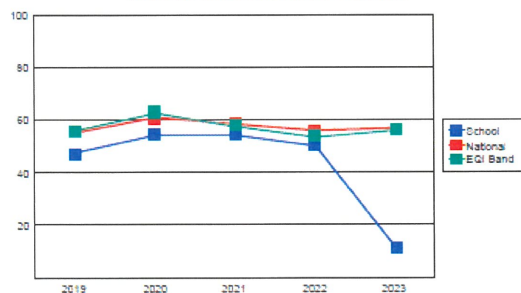
Year 13 NCEA Level 3 - European



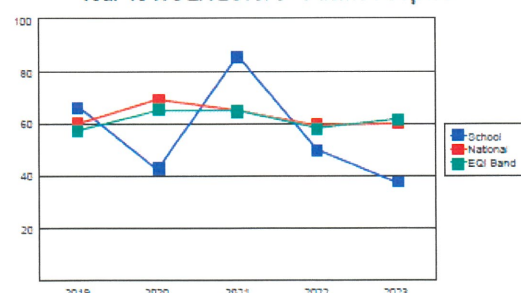
This data shows that:

- Year 13 females achieved significantly higher than Year 13 males in 2023.
- Year 13 females achieved slightly below the national average; males significantly less.
- Māori achievement was significantly less than non-Māori in 2023, as it is nationwide.
- Achievement for both Māori and Pākehā declined in 2023 compared to the previous three (COVID-supported) years

Year 13 NCEA Level 3 - Māori



Year 13 NCEA Level 3 - Pacific Peoples



General comment on NCEA

These results were down on 2022 and therefore disappointing. It was particularly strange in regards the Year 12 and 13 results – these cohorts had done so well as Year 11 and 12s in 2022.

We achieved higher than other schools in a similar socio-economic band, and only a shade below the national average. But the drop in *national* achievement is also obvious, which must be a concern heading into the refreshed NCEA, beginning in 2024 - not just for this school, but for the country.

However, there are some factors to consider, although it is hard to quantify their impact:

- After a drop in senior retention rates during the COVID years (2020-2022), retention increased last year. Many of those who stayed on (and previously may have left) were not necessarily 'academics'. So when dealing with small numbers they have a big impact on percentages (eg. each Year 13 student counts for 3%, Year 12 2.5%)
- There are individual cases - eg. three Year 13 students were learning support students, and were not expected to gain Level 3, another five Year 13s were ESOL etc.
- A student only needs to be at school for six weeks to count in the statistics. There was a higher level of transitoriness in Year 11-13 in 2023. Students not at school all year will invariably not achieve as well.
- We are still being plagued by excessive non-attendance. Cannot achieve if you are not here.

Alisia Stoian, our 2023 Dux, achieved NZ Scholarships for two subjects - Biology and Visual Art. This shows that students who have the ability, attitude and support, can achieved at a very high level at the college.

How we have given effect to Te Tiriti o Waitangi

The Rangitikei Board is fully committed to giving effect to te Tiriti o Waitangi and has made a number of practical, symbolic, and sustainable steps in recent years to demonstrate this.

Examples of this commitment particularly relevant to 2023 include:

- A professional development slot at each Board meeting to introduce members to Hautū tool developed by NZSTA. These slots were led by the Deputy Principal.
- Ongoing resourcing to staff Year 10-13 Te Reo Māori classes despite ongoing small numbers. Compulsory courses in te reo and tikanga remained in place for Year 9-10s.
- Increased development of school tikanga for events such as pōwhiri, mihi whakatau, poroaki, Haka Waiata competition, assemblies, Year 9 transition into school etc.
- The beginning of the roll out of new names for our classroom blocks based on locations of local significance. This began with the renaming of B-block to Paraekaretu, and C-block to Whangaehu. The new names were given to us by Ngā Wairiki Ngāti Apa. Matua Mike Paki gives an explanation to the whole school of each name.
- Increased te reo signage.
- Staff professional development through the Kahui Āko Iwi Engagement programme, and several staff involved in Poutama|Pounamu.
- Implementation of the Aotearoa-NZ Histories curriculum.
- Ongoing increased partnership with Ngā Wairiki Ngāti Apa – eg careers expo, attendance, social work, engagement with whānau, post-school courses.

Statement of compliance with employment policy

Reporting on the principles of being a Good Employer	
<p>How have you met your obligations to provide good and safe working conditions?</p>	<p>Through adherence to relevant school policies and all current legislation and collective/individual employment agreements.</p> <p>Property Team deal with any perceived hazards as they arise.</p>
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p>The Equal Employment Opportunities Policy includes a commitment to:</p> <ul style="list-style-type: none"> - Safe, supportive and healthy working conditions, - Impartially appointing suitably qualified applicants based on merit - Identifying and eliminating any institutional practises that perpetuate inequality in employment matters - Recognising in particular Māori, minority groups, women and people with disabilities - Promoting staff professional development - Appointing a school EEO officer <p>The EEO Officer reports to the Principal at least annually, and more often if a matter of concern is raised.</p> <p>The Principal provides a staffing overview to the Board once a year.</p>
<p>How do you practise impartial selection of suitably qualified persons for appointment?</p>	<p>The Appointments and Personnel Policy provides for advertising and appointing staff and safety checking to ensure fairness and that appointments are based on merit.</p>
<p>How are you recognising,</p> <ul style="list-style-type: none"> - The aims and aspirations of Māori, - The employment requirements of Māori, and - Greater involvement of Māori in the Education service? 	<p>Where appropriate, acknowledgement of tikanga is made during appointment processes, and terms of employment. All staff are welcomed into the school with mihi whakatau or pōwhiri depending on the circumstances, and also farewelled appropriately.</p>

	Appointments are based on merit and capability, but the desirability of appointing more Māori staff, particularly from local iwi, is also recognised.
How have you enhanced the abilities of individual employees?	<p>Ongoing schoolwide, departmental and individual professional development.</p> <p>Beginning Teachers' mentoring programme.</p> <p>Provision of additional opportunities within school to take on additional responsibilities or new initiatives, with appropriate recognition.</p>
How are you recognising the employment requirements of women?	<p>Through the EEO policy.</p> <p>Recognition of time needed for childcare responsibilities.</p>
How are you recognising the employment requirements of persons with disabilities?	No current employees have disabilities that require adjustment or modifications than other employees.

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	YES	
Has this policy or programme been made available to staff?	YES	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	YES	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	YES	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	YES	
Does your EEO programme/policy set priorities and objectives?	YES	