



Riwaka School

HE WAKA EKE NOA

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ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number:	3217
Principal:	Adele Lidgard
School Address:	School Road, Riwaka
School Postal Address:	School Road, RD 3, Motueka, 7198
School Phone:	03 528 9376
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RIWAKA SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Riwaka School

Statement of Responsibility

For the year ended 31 December 2023

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2023 fairly reflects the financial position and operations of the School.

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

Stephen Hailes

Full Name of Presiding Member

Signed by:

8A72245260BC523A

Signature of Presiding Member

25/07/2024

Date:

Adele Lidgard

Full Name of Principal

Signed by:

FEE4032B0FF1FB21

Signature of Principal

25/07/2024

Date:

Riwaka School

Members of the Board

For the year ended 31 December 2023

Name	Position	How Position Gained	Term Expired/ Expires
Stephen Hailes	Presiding Member	Elected	Sep 2025
Adele Lidgard	Principal	ex Officio	
Chris Drummond	Parent Representative	Elected	Sep 2025
Geoff Button	Parent Representative	Elected	Sep 2025
Laura Young	Parent Representative	Elected	Sep 2025
Jane Corston	Parent Representative	Elected	Sep 2025
Luke Hansen	Staff Representative	Elected	Sep 2025
Stevee Rhind	Parent Representative	Elected	May 2023

Riwaka School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	1,854,955	1,686,576	1,833,926
Locally Raised Funds	3	72,233	10,600	34,059
Interest		18,219	-	7,872
Total Revenue		1,945,407	1,697,176	1,875,857
Expenses				
Locally Raised Funds	3	56,232	-	23,901
Learning Resources	4	1,301,866	1,224,402	1,284,416
Administration	5	185,094	125,874	186,612
Interest		1,191	-	1,043
Property	6	396,732	377,370	394,309
Loss on Disposal of Property, Plant and Equipment		322	-	2,486
Total Expense		1,941,437	1,727,646	1,892,767
Net Surplus/(Deficit) for the year		3,970	(30,470)	(16,910)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		3,970	(30,470)	(16,910)

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

Riwaka School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		467,570	467,570	477,871
Total comprehensive revenue and expense for the year		3,970	(30,470)	(16,910)
Contribution - Furniture and Equipment Grant		10,970	-	6,609
Equity at 31 December		482,510	437,100	467,570
Accumulated comprehensive revenue and expense		482,510	437,100	467,570
Equity at 31 December		482,510	437,100	467,570

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.

Riwaka School

Statement of Financial Position

As at 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	132,414	150,932	149,402
Accounts Receivable	8	105,838	90,166	90,166
GST Receivable		15,237	4,578	4,578
Prepayments		18,639	9,424	9,424
Investments	9	224,974	248,606	248,606
Funds Receivable for Capital Works Projects	15	8,641	-	-
		<u>505,743</u>	<u>503,706</u>	<u>502,176</u>
Current Liabilities				
Accounts Payable	11	154,474	108,994	108,994
Revenue Received in Advance	12	3,673	-	-
Provision for Cyclical Maintenance	13	81,400	84,875	84,875
Finance Lease Liability	14	7,577	5,746	5,746
Funds held for Capital Works Projects	15	17,304	6,681	6,681
		<u>264,428</u>	<u>206,296</u>	<u>206,296</u>
Working Capital Surplus		241,315	297,410	295,880
Non-current Assets				
Property, Plant and Equipment	10	268,946	190,547	212,547
		<u>268,946</u>	<u>190,547</u>	<u>212,547</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	22,000	42,800	32,800
Finance Lease Liability	14	5,751	8,057	8,057
		<u>27,751</u>	<u>50,857</u>	<u>40,857</u>
Net Assets		<u>482,510</u>	<u>437,100</u>	<u>467,570</u>
Equity		<u>482,510</u>	<u>437,100</u>	<u>467,570</u>

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

Riwaka School

Statement of Cash Flows

For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		513,221	366,156	487,549
Locally Raised Funds		68,583	10,600	34,059
Goods and Services Tax (net)		(10,659)	-	5,921
Payments to Employees		(312,030)	(207,537)	(308,543)
Payments to Suppliers		(242,581)	(167,689)	(221,673)
Interest Paid		(1,191)	-	-
Interest Received		17,504	-	6,403
Net cash from Operating Activities		32,847	1,530	3,716
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(83,424)	-	(20,504)
Purchase of Investments		23,632	-	(4,861)
Net cash (to) Investing Activities		(59,792)	-	(25,365)
Cash flows from Financing Activities				
Furniture and Equipment Grant		10,970	-	6,609
Finance Lease Payments		(2,995)	-	(4,471)
Funds Administered on Behalf of Other Parties		1,982	-	(2,199)
Net cash from/(to) Financing Activities		9,957	-	(61)
Net (decrease)/increase in cash and cash equivalents		(16,988)	1,530	(21,710)
Cash and cash equivalents at the beginning of the year	7	149,402	149,402	171,112
Cash and cash equivalents at the end of the year	7	132,414	150,932	149,402

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

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

Riwaka School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

1.1. Reporting Entity

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

1.2. Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical Maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 20b.

Recognition of grants

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

1.3. Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

1.4. Finance Lease Payments

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

1.5. Cash and Cash Equivalents

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

1.6. Accounts Receivable

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

1.7. Investments

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

1.8. 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	33 years
Furniture and equipment	2-10 years
Information and communication technology	3-5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

1.9. Impairment of property, plant and equipment

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

Non cash generating assets

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

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information.

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

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

1.10. Accounts Payable

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

1.11. Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

1.12. Revenue Received in Advance

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

1.13. Funds held for Capital Works

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

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

1.14. Provision for Cyclical Maintenance

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

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

The School carries out painting maintenance of the whole school over a 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.

1.15. Financial Instruments

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

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

1.16. Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

1.17. Budget Figures

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

1.18. 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	529,746	369,520	540,745
Teachers' Salaries Grants	1,073,636	1,073,636	1,045,340
Use of Land and Buildings Grants	237,920	237,920	203,832
Other Government Grants	13,653	5,500	44,009
	<u>1,854,955</u>	<u>1,686,576</u>	<u>1,833,926</u>

The School has opted in to the donations scheme for this year. Total amount received was \$29,437 (2022: \$31,050).

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	1,500	-	372
Fees for Extra Curricular Activities	50,387	-	17,842
Trading	2,604	-	4,310
Fundraising & Community Grants	6,532	10,600	4,692
Other Revenue	11,210	-	6,843
	<u>72,233</u>	<u>10,600</u>	<u>34,059</u>
Expenses			
Extra Curricular Activities Costs	44,261	-	13,758
Trading	7,061	-	4,015
Fundraising & Community Grant Costs	4,136	-	5,676
Other Locally Raised Funds Expenditure	774	-	452
	<u>56,232</u>	<u>-</u>	<u>23,901</u>
<i>Surplus for the year Locally raised funds</i>	<u>16,001</u>	<u>10,600</u>	<u>10,158</u>

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	37,139	43,910	30,477
Equipment Repairs	186	2,000	1,186
Information and Communication Technology	733	2,000	2,017
Library Resources	1,073	-	196
Employee Benefits - Salaries	1,220,246	1,151,892	1,214,593
Staff Development	9,845	2,600	6,360
Depreciation	32,644	22,000	29,587
	<u>1,301,866</u>	<u>1,224,402</u>	<u>1,284,416</u>

5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fee	5,788	6,340	5,513
Board Fees	5,120	4,600	3,865
Board Expenses	2,866	1,000	242
Intervention Costs & Expenses	38,394	8,681	14,128
Communication	9,217	2,500	2,706
Consumables	5,599	7,700	10,779
Operating Lease	140	2,500	562
Other	17,495	16,058	27,291
Employee Benefits - Salaries	91,015	66,745	111,476
Insurance	4,395	5,000	4,916
Service Providers, Contractors and Consultancy	5,065	4,750	5,134
	<u>185,094</u>	<u>125,874</u>	<u>186,612</u>

6. Property

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	-	-	1,690
Consultancy and Contract Services	20,971	-	-
Cyclical Maintenance	14,600	10,000	65,495
Adjustment to the Provision- Other Adjustments	(19,600)	-	-
Grounds	26,041	14,000	10,068
Heat, Light and Water	17,631	20,000	24,338
Rates	1,994	5,750	6,524
Repairs and Maintenance	28,868	18,300	20,688
Use of Land and Buildings	237,920	237,920	203,832
Security	7,323	-	-
Employee Benefits - Salaries	60,984	71,400	61,674
	<u>396,732</u>	<u>377,370</u>	<u>394,309</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 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Bank Accounts	132,414	150,932	149,402
Cash and Cash Equivalents for Statement of Cash Flows	<u>132,414</u>	<u>150,932</u>	<u>149,402</u>

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

Of the \$132,414 Cash and Cash Equivalents, \$17,304 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

Of the \$132,414 Cash and Cash Equivalents, \$3,673 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

8. Accounts Receivable

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Receivables	3,650	-	-
Receivables from the Ministry of Education	-	7,486	7,486
Interest Receivable	2,906	2,191	2,191
Banking Staffing Underuse	13,863	-	-
Teacher Salaries Grant Receivable	85,419	80,489	80,489
	<u>105,838</u>	<u>90,166</u>	<u>90,166</u>
Receivables from Exchange Transactions	6,556	2,191	2,191
Receivables from Non-Exchange Transactions	99,282	87,975	87,975
	<u>105,838</u>	<u>90,166</u>	<u>90,166</u>

9. Investments

The School's investment activities are classified as follows:

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	224,974	248,606	248,606
Total Investments	<u>224,974</u>	<u>248,606</u>	<u>248,606</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Building Improvements	139,089	15,863	-	-	(9,581)	145,371
Furniture and Equipment	33,811	52,237	-	-	(7,862)	78,186
Information and Communication Technology	13,048	8,459	-	-	(6,931)	14,576
Leased Assets	13,608	5,941	-	-	(6,407)	13,142
Library Resources	12,991	2,228	(321)	-	(1,863)	13,035
Work in Progress	-	4,636	-	-	-	4,636
Balance at 31 December 2023	212,547	89,364	(321)	-	(32,644)	268,946

The net carrying value of equipment held under a finance lease is \$13,142 (2022: \$13,608)

Restrictions

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

	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	286,512	(141,141)	145,371	270,648	(131,559)	139,089
Furniture and Equipment	408,206	(330,020)	78,186	355,969	(322,158)	33,811
Information and Communication Technology	312,968	(298,392)	14,576	304,509	(291,461)	13,048
Leased Assets	24,998	(11,856)	13,142	21,995	(8,387)	13,608
Library Resources	45,489	(32,454)	13,035	44,359	(31,368)	12,991
Work in Progress	4,636	-	4,636	-	-	-
Balance at 31 December	1,082,809	(813,863)	268,946	997,480	(784,933)	212,547

11. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	57,639	6,393	6,393
Accruals	3,938	3,763	3,763
Banking Staffing Overuse	-	8,864	8,864
Employee Entitlements - Salaries	91,098	81,692	81,692
Employee Entitlements - Leave Accrual	1,799	8,282	8,282
	154,474	108,994	108,994
Payables for Exchange Transactions	154,474	108,994	108,994
	154,474	108,994	108,994

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	3,673	-	-
	3,673	-	-

13. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	117,675	117,675	52,180
Increase to the Provision During the Year	14,600	10,000	16,225
Other Adjustments	(19,600)	-	49,270
Use of the Provision During the Year	(9,275)	-	-
Provision at the End of the Year	<u>103,400</u>	<u>127,675</u>	<u>117,675</u>
Cyclical Maintenance - Current	81,400	84,875	84,875
Cyclical Maintenance - Non current	<u>22,000</u>	<u>42,800</u>	<u>32,800</u>
	<u>103,400</u>	<u>127,675</u>	<u>117,675</u>

The School's cyclical maintenance schedule details annual painting to be undertaken, the costs associated with this annual work will vary dependent on the requirements during the year. This plan is based on the School's 10 Year Property plan which is prepared by a Ministry of Education appointed property consultant.

14. Finance Lease Liability

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	8,463	6,751	6,751
Later than One Year and no Later than Five Years	6,102	8,629	8,629
Future Finance Charges	(1,237)	(1,577)	(1,577)
	<u>13,328</u>	<u>13,803</u>	<u>13,803</u>
Represented by:			
Finance lease liability - Current	7,577	5,746	5,746
Finance lease liability - Non current	<u>5,751</u>	<u>8,057</u>	<u>8,057</u>
	<u>13,328</u>	<u>13,803</u>	<u>13,803</u>

15. Funds Held for Capital Works Projects

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

2023	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
SIP: Site; F: Playground Equipment; Tiger Turf; CCTV Camera and Heat Pump - contract 221868	6,681	-	(9,036)	-	(2,355)
AMS Building Govt projects	-	-	(6,286)	-	(6,286)
EO: Replace rotten timber decking - 246701	-	18,564	(1,260)	-	17,304
Totals	<u>6,681</u>	<u>18,564</u>	<u>(16,582)</u>	<u>-</u>	<u>8,663</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	17,304
Funds Receivable from the Ministry of Education	<u>(8,641)</u>
	<u>8,663</u>

2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
SIP: Site; F: Playground Equipment; Tiger Turf; CCTV Camera and	8,880	-	(2,199)	-	6,681
Totals	<u>8,880</u>	<u>-</u>	<u>(2,199)</u>	<u>-</u>	<u>6,681</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	6,681
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16. Related Party Transactions

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

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

17. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	5,120	3,865
<i>Leadership Team</i>		
Remuneration	366,772	393,751
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	371,892	397,616

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

Principal

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

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

Principal 2

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	0-0	60-70
Benefits and Other Emoluments	0-0	0-5
Termination Benefits	0-0	0-0

Principal 3

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	0-0	130-140
Benefits and Other Emoluments	0-0	0-5
Termination Benefits	0-0	0-0

Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 -110	1.00	1.00
110 -120	1.00	-
	2.00	1.00

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

18. Compensation and Other Benefits Upon Leaving

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

	2023 Actual		2022 Actual
Total	\$	-	\$ 20,000
Number of People		-	1

19. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

Pay Equity Settlement Wash Up amounts

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

20. Commitments

(a) Capital Commitments

As at 31 December 2023 the Board has not entered into any contract agreements for capital works (2022:\$6,681).

(b) Operating Commitments

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

(Operating commitments at 31 December 2022: nil)

21. Financial Instruments

The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:

Financial assets measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	132,414	150,932	149,402
Receivables	105,838	90,166	90,166
Investments - Term Deposits	224,974	248,606	248,606
Total Financial assets measured at amortised cost	<u>463,226</u>	<u>489,704</u>	<u>488,174</u>

Financial liabilities measured at amortised cost

Payables	154,474	108,994	108,994
Finance Leases	13,328	13,803	13,803
Total Financial liabilities measured at amortised Cost	<u>167,802</u>	<u>122,797</u>	<u>122,797</u>

22. Events After Balance Date

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

23. Comparatives

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

INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF RIWAKA SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Riwaka School (the School). The Auditor-General has appointed me, Michael Rondel, using the staff and resources of BDO Christchurch, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 3 to 17, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 25 July 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 Statement of Responsibility, Members of the Board Listing, Statement of Variance, Executive Summary - End of year Data, Te Tiriti o Waitangi, Statement of Compliance with Employment Policy and the Kiwisport Report, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

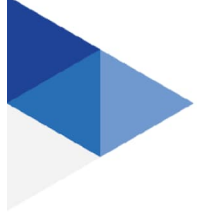
We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 International Code of Ethics for Assurance Practitioners (including International Independence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

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



Michael Rondel,
BDO Christchurch
On behalf of the Auditor-General
Christchurch, New Zealand

Statement of Variance Reporting



School Name:	Riwaka School	School Number: 3217
Strategic Aims report	<ol style="list-style-type: none"> To accelerate student learning and achievement by developing existing and emerging teaching and learning pedagogy To ensure our school-wide behaviour management system (PB4L) fosters an environment where tamariki develop the ability to make positive choices that lead to social and academic success supported by whānau 	
Annual Aim:	<ol style="list-style-type: none"> Improving the reading results of our Year 2 cohort To improve the percentage of major incidents from our Year 4-5 cohort from 70% to no greater than 35% by the end of 2023 	
Target:	<ol style="list-style-type: none"> 14 identified Year 2 students working below the expected level for literacy will be working AT expected level by the end of 2023 Year 4-5 comprises 51 students (26% of school roll), aiming for the percentage of major behaviour incidents to not exceed 35% by the end of 2023 	
Baseline Data:	<p>Strategic Aim 1: Baseline Data Year 1 students 2021 (based on LLARS assessment)</p> <p>Expectations: These are taken from the LLLL Scope and Sequence which align with our Riwaka School Literacy and Language Progressions 2022. Year 1: After 6 months @ school - Stage 3</p>	



Tātaritanga raraunga

After 1 year @ school - Stage 6 or above

Year 2:

Early Year 2 - Stage 7.1 or above

Mid Year 2 - Stage 7.3 or above

End Year 2 - Stage 7.5 - Completed the LLLL Scope and Sequence.

At/Above Expectation	Below Expectation
6 students	14 students

- After 1 year at school 30% of Year 1 students were working AT or ABOVE the expected level.
- After 1 year at school 70% of Year 1 students were working BELOW the expected level.
- Anecdotal evidence suggests that the following factors have contributed to the low achievement levels of the Year 1 students - high absence attributed to COVID-19 by both the classroom teacher and students, partial understanding of the structured literacy approach and how to implement it effectively in the classroom (teacher knowledge) and a high proportion of students who have been identified as having learning differences, such as dyslexia or dyslexic tendencies.
- Students in NE/Year 1 were combined for Term 4. The number of students in the combined class was 30. The high class numbers and limited additional support for the classroom teacher may have contributed to the slower progress of the Year 1 students during this time, potentially contributing to their overall lower progress.



MINISTRY OF EDUCATION

Te Pihikete o te Mātauranga

Tātaritanga raraunga

Strategic Aim 2:

Baseline Data

PB4L Data Term 4 2021

Overall behaviour recordings for the term **237**

Of the 237 overall incidents **127** were from the 2021 Year 3&4 age group (current Year 4&5) **54%**

Of those reported incidents **67** were major incidents

Of the overall major incidents **45** were from the 2021 Year 3&4 age group (current Year 4&5) **67%**

Of the overall 237 incidents, **100** were repeated minors these are then classified as major behaviours

Of the overall repeated minors, **62** were from the 2021 Year 3&4 age group (current Year 4&5) **62%**

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>1. Implemented and embedded a structured literacy scope and sequence (including vocabulary, verbal reasoning and literacy knowledge), Tier 2 intervention, used testing to review student progress and analysed for progress and success</p> <p>2. Recording and analysing all major and minor behaviour incidents which the identified cohort are involved in. Comparing this to previous data from 2022. Connecting with whānau. Reflected on current school-wide values and current school-wide reward systems.</p>	<p>1. Improvements in phonological awareness, decoding and encoding. Explicit teaching following the Little Learners decodable texts. Tier 2 intervention groups. The cohort size reduced from 20 to 18, 12 out of 18 students are now AT or ABOVE expectation (66%) and 6 remain BELOW (33%).</p> <p>2. Both major and minor behaviours have reduced for the identified cohort. Term 4 2023 overall incidents was 26% (this had been 54%). 23% of major incidents were</p>	<p>1. Applying the structured literacy scope and sequence worked well for our learners; we changed the way we taught literacy. 50% of the students (3 out of 6) who have not made expected progress have had neuro-diverse diagnoses. Students in Tier 2 intervention groups responded well</p> <p>2. Students have matured and are able to identify appropriate behaviours. Teaching staff are analysing problem areas (such as break time games) and applying solutions. Increase in non-verbal cues and PB4L strategies.</p>	<p>1. Continue building teacher knowledge of structured scope and sequence. This includes completing and applying Better Start Literacy learning. Ensuring consistent practice of this across the school</p> <p>Consistent assessment tracking ensuring reliability and integrity of data.</p> <p>2. Clarification of expectations on recording student data (behaviour incidents) from class time and break times. The data has reinforced the need for us to revision our school values (see below).</p>



MINISTRY OF EDUCATION

Te Pihikete o te Mātauranga

Tātaritanga raraunga

	<p>from the identified cohort (previously 67%). 0% of repeated minors were from this cohort (previously 62%)</p>	<p>Staff have engaged in PLD regarding antecedent behaviours and responding safely. Variations of data input from different team members may also account for part of these results.</p>	<p>Setting time for functional behaviour analysis and team problem solving for student behaviour Prioritising time in staff meetings for data analysis Having an outside provider (Paul Johnstone) supporting with teacher PLD.</p>
<p>Planning for next year:</p>			
<ol style="list-style-type: none"> 1. Working on staff induction to ensure application of structured scope and sequence so all staff are following the same practices to ensure validity and fidelity of teaching practice and assessment data across the school. 2. Implementation of new school-wide values PLD for teaching and non-teaching staff on PB4L application in different environments and restorative practice 			



Riwaka School

HE WAKA EKE NOA

We're all in this together

EXECUTIVE SUMMARY - END OF YEAR DATA - 2023

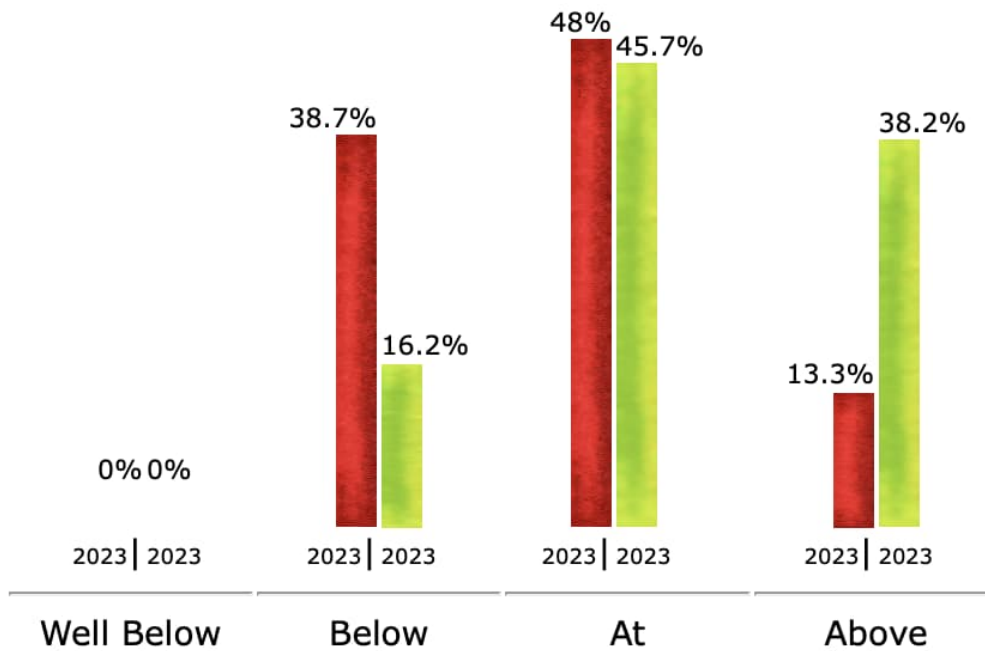
SCHOOL DEMOGRAPHICS:

Total students:	187
NZ European:	130
NZ Maori:	47
Pacifica:	2
Asian:	2
Other:	6

Key information when interpreting the tables/data:

- End of Year data is collected for all students. For the purposes of EoY analysis, the graphs are 'cleaned' to represent only students who data was collected for at Mid-year.
- For the sake of interpretation:
 - *Accelerated* means more than two sub-levels of a curriculum area in 6 months or two terms
 - *Sufficient* means one sub-level of a curriculum level in 6 months or two terms
 - *Some* means insufficient progress to have moved 1 sub-level in a curriculum area, but has made progress within the same level
 - *Insufficient* means little or no progress within the curriculum area
- To assess a student in relation to expected levels, teachers bring together a range of evidence in order to form an Overall Teacher Judgement (**OTJ**). An End of Year OTJ provides a complete picture of student progress and achievement in relation to the 'By the end of Year ...' expected levels. An OTJ is also informed by teachers seeing consistent application of English Literacy and Mathematical skills.
- This report discusses and compares mid-year 2023 and EoY 2023 data.

Achievement Data Mid-Year to End-of-Year 2023

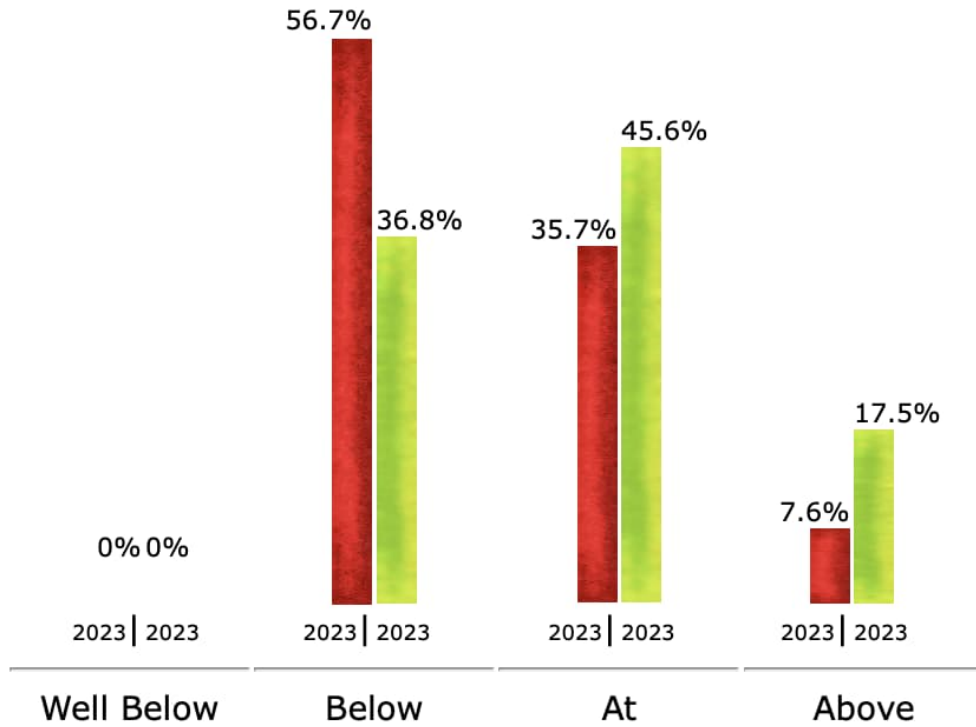


Key:

- Reading Curriculum OTJ T2 2023
- Reading Curriculum OTJ T4 2023

T2 Reading Curriculum OTJ & T4 Reading Curriculum OTJ 2023
For: Adele Lidgard Whole School

Year	Accelerated Progress (more than a step progress)						Sufficient Progress (a step progress)						Insufficient Progress (less than a step progress)						Year Total (Boys+Girls)
	Boy 14 (18%)	Girl 19 (26%)	Maori 9 (24%)	Pasifika 2 (40%)	NZ European 19 (19%)	Other 3 (33%)	Boy 45 (58%)	Girl 37 (50%)	Maori 19 (51%)	Pasifika 2 (40%)	NZ European 57 (57%)	Other 4 (44%)	Boy 18 (23%)	Girl 18 (24%)	Maori 9 (24%)	Pasifika 1 (20%)	NZ European 24 (24%)	Other 2 (22%)	
1								1 (50%)			1 (1%)		1 (50%)		1 (3%)				2
2							8 (57%)	4 (29%)	3 (8%)		9 (9%)		1 (7%)	1 (7%)	1 (3%)		1 (1%)		14
3							5 (29%)	7 (41%)	5 (14%)		6 (6%)	1 (11%)	2 (12%)	3 (18%)	2 (5%)		2 (2%)	1 (11%)	17
4	1 (5%)	1 (5%)	1 (3%)		1 (1%)		4 (19%)	4 (19%)	3 (8%)		5 (5%)		5 (24%)	6 (29%)	4 (11%)		7 (7%)	1 (11%)	21
5	1 (5%)	1 (5%)		2 (40%)			7 (33%)	4 (19%)	2 (5%)		7 (7%)	2 (22%)	5 (24%)	3 (14%)			7 (7%)	1 (11%)	21
6	5 (26%)	6 (32%)	4 (11%)		6 (6%)	1 (11%)	5 (26%)	2 (11%)			6 (6%)	1 (11%)	1 (5%)				1 (1%)		19
7	4 (15%)	3 (11%)	1 (3%)		5 (5%)	1 (11%)	7 (26%)	8 (30%)	2 (5%)	1 (20%)	12 (12%)		3 (11%)	2 (7%)		1 (20%)	4 (4%)		27
8	3 (10%)	8 (27%)	3 (8%)		7 (7%)	1 (11%)	9 (30%)	7 (23%)	4 (11%)	1 (20%)	11 (11%)		3 (10%)	1 (3%)		2 (2%)			30
9																			0
	33 (22%)						82 (54%)						36 (24%)						151

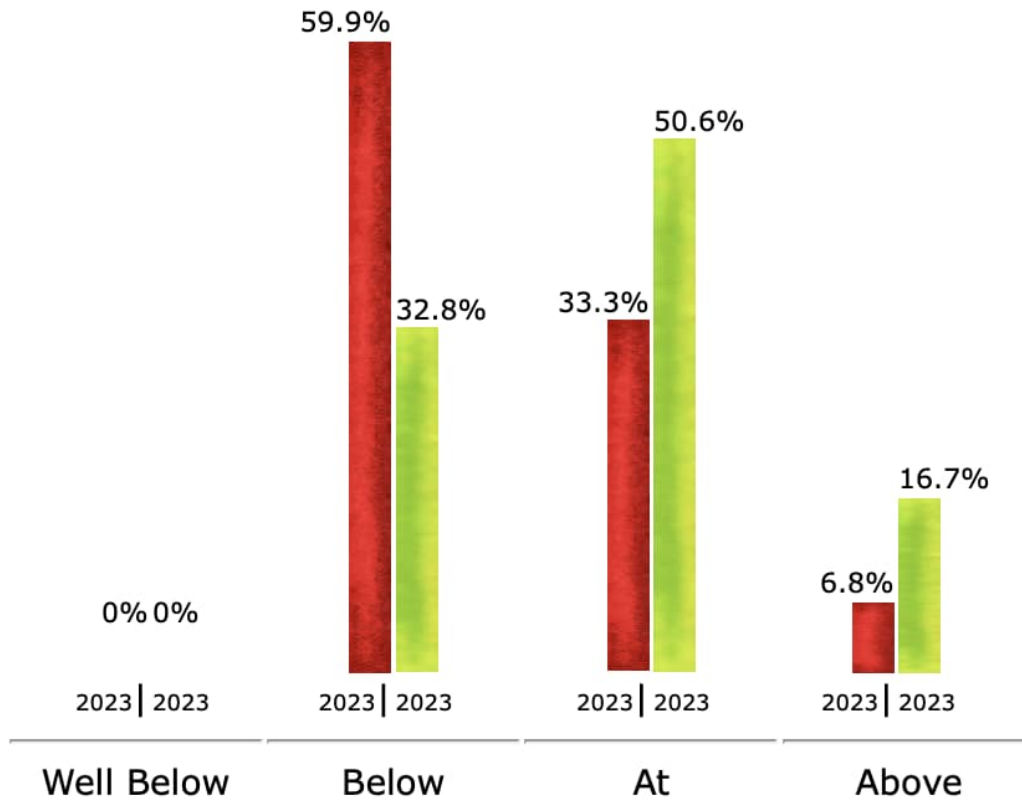


Key:

- Writing Curriculum OTJ T2 2023
- Writing Curriculum OTJ T4 2023

T2 Writing Curriculum OTJ & T4 Writing Curriculum OTJ 2023
For: Adele Lidgard Whole School

Year	Accelerated Progress (more than a step progress)						Sufficient Progress (a step progress)						Insufficient Progress (less than a step progress)						Year Total (Boys+Girls)
	Boy 16 (21%)	Girl 14 (19%)	Maori 7 (19%)	Pasifika 1 (20%)	NZ European 19 (19%)	Other 3 (33%)	Boy 32 (42%)	Girl 31 (42%)	Maori 13 (35%)	Pasifika 3 (60%)	NZ European 44 (45%)	Other 3 (33%)	Boy 28 (37%)	Girl 28 (38%)	Maori 17 (46%)	Pasifika 1 (20%)	NZ European 35 (36%)	Other 3 (33%)	
1								1 (50%)			1 (1%)		1 (50%)		1 (3%)				2
2							6 (43%)	2 (14%)	1 (3%)		7 (7%)		3 (21%)	3 (21%)	3 (8%)		3 (3%)		14
3							1 (6%)	2 (12%)	1 (3%)		1 (1%)	1 (11%)	6 (35%)	8 (47%)	6 (16%)		7 (7%)	1 (11%)	17
4		1 (5%)	1 (3%)				2 (10%)	5 (24%)	3 (8%)		4 (4%)		8 (38%)	5 (24%)	4 (11%)		9 (9%)		21
5	2 (10%)	2 (10%)		1 (20%)	3 (3%)		6 (29%)	4 (19%)	1 (3%)	1 (20%)	7 (7%)	1 (11%)	5 (24%)	2 (10%)	1 (3%)		4 (4%)	2 (22%)	21
6	5 (26%)	3 (16%)	2 (5%)		5 (5%)	1 (11%)	5 (26%)	5 (26%)	2 (5%)		7 (7%)	1 (11%)	1 (5%)				1 (1%)		19
7	8 (31%)	5 (19%)	2 (5%)		10 (10%)	1 (11%)	4 (15%)	5 (19%)	1 (3%)	1 (20%)	7 (7%)		2 (8%)	2 (8%)		1 (20%)	3 (3%)		26
8	1 (3%)	3 (10%)	2 (5%)		1 (1%)	1 (11%)	8 (28%)	7 (24%)	4 (11%)	1 (20%)	10 (10%)		2 (7%)	8 (28%)	2 (5%)		8 (8%)		29
9																			0
	30 (20%)						63 (42%)						56 (38%)						149



Key:

- Maths Curriculum OTJ T2 2023
- Maths Curriculum OTJ T4 2023

T2 Maths Curriculum OTJ & T4 Maths Curriculum OTJ 2023
For: Adele Lidgard Whole School

Year	Accelerated Progress (more than a step progress)						Sufficient Progress (a step progress)						Insufficient Progress (less than a step progress)						Year Total (Boys+Girls)
	Boy 20 (26%)	Girl 13 (18%)	Maori 6 (16%)	Pasifika 1 (20%)	NZ European 24 (24%)	Other 2 (22%)	Boy 29 (38%)	Girl 29 (39%)	Maori 14 (38%)	Pasifika 4 (80%)	NZ European 38 (38%)	Other 2 (22%)	Boy 28 (36%)	Girl 32 (43%)	Maori 17 (46%)	Pasifika 0 (0%)	NZ European 38 (38%)	Other 5 (56%)	
1								1 (50%)			1 (1%)		1 (50%)		1 (3%)				2
2							3 (21%)	2 (14%)	1 (3%)		4 (4%)		6 (43%)	3 (21%)	3 (8%)		6 (6%)		14
3							2 (12%)	1 (6%)	1 (3%)		2 (2%)		5 (29%)	9 (53%)	6 (16%)		6 (6%)	2 (22%)	17
4							1 (5%)	3 (14%)	3 (8%)		1 (1%)		9 (43%)	8 (38%)	5 (14%)		12 (12%)		21
5	2 (10%)			1 (20%)	1 (1%)		8 (38%)	5 (24%)	2 (5%)	1 (20%)	9 (9%)	1 (11%)	3 (14%)	3 (14%)			4 (4%)	2 (22%)	21
6	7 (37%)	2 (11%)	2 (5%)		6 (6%)	1 (11%)	4 (21%)	5 (26%)	2 (5%)		6 (6%)	1 (11%)		1 (5%)			1 (1%)		19
7	8 (30%)	6 (22%)	1 (3%)		12 (12%)	1 (11%)	2 (7%)	5 (19%)	1 (3%)	2 (40%)	4 (4%)		4 (15%)	2 (7%)	1 (3%)		5 (5%)		27
8	3 (10%)	5 (17%)	3 (8%)		5 (5%)		9 (30%)	7 (23%)	4 (11%)	1 (20%)	11 (11%)			6 (20%)	1 (3%)		4 (4%)	1 (11%)	30
9																			0
	33 (22%)						58 (38%)						60 (40%)						151

Commentary to the Data

<u>Successes</u>	<ul style="list-style-type: none">• The data opened up great professional dialogue.• Data has been de-privatised and shared openly with all teaching staff• You can see positive outcomes in the evidence of the structured Literacy approach in the Year 3 cohort which was identified in the 2022 Strategic Plan
<u>Gaps in the Data</u>	<ul style="list-style-type: none">• Our schoolwide assessment and moderation processes need in-depth review - this is now part of Schoolwide Strategic Plan #3 Ako - 'Teaching & Learning'• The data indicates that there are probable variances due to:<ul style="list-style-type: none">- professional understanding about OTJ's- Lack of schoolwide moderation- Year to year historical data has not been compared- Knowledge of the use of data• This is our first year of reporting on 'progress'. It is baseline data using information and data collection skills currently on hand in 2023.
<u>Concerns/ Wonderings:</u>	<ul style="list-style-type: none">• There is a large number of students across all curriculum areas who are making insufficient progress.• This is of great concern and will form the basis of our professional inquiry in 2024.
<u>Reliability</u>	<ul style="list-style-type: none">• The Senior Leadership Team have identified that this data is not reliable due to the reasons expressed in the 'Gaps' section
<u>Exceptions/ Interesting to note</u>	<ul style="list-style-type: none">• This data is 'clean' data for the purposes of reporting meaning that the same children that were represented in both periods.• 33% of the school roll fall under the SENCo umbrella
<u>Recommendations</u>	<ul style="list-style-type: none">• Included in the schools Strategic Plan• Modelling of Teacher Inquiry to commence in 2024• Consistent monitoring to ensure the integrity of teaching practice• Monitoring of ongoing cumulative data• Senior leadership team to identify and facilitate targeted professional learning - staff meetings and team meetings• Data will be reviewed by teaching teams regularly at team and staff meetings - deprivitisation of assessment• Professional Development in the area of Overall Teacher Judgement and curriculum levels• By the end of 2023 we will have implemented ongoing assessment portfolios for every student - this is happening over the term break.



May 2024

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Statement of Compliance with Employment Policy

Riwaka School operates an employment policy that complies with the principle of being a good employer, as described in our policies available on SchoolDocs.

These are attached as follows:

- Employer Responsibility Policy
- Equal Employment Opportunities
- Inclusive Education
- Te Tiriti o Waitangi

Yours sincerely
Adele Lidgard

Principal

On behalf of the School Board





Riwaka School

Currently under review

We are reviewing this policy for its content and how well the school implements it. To share your comments and rate its implementation, click the "Start your review" button. This policy's subtopics are also under review if they have a review button.

About the review process

Start your review

Employer Responsibility Policy

Riwaka School board acts as a good employer and takes all reasonable steps to build working relationships based on trust, confidence, and good faith. The board treats employees fairly and properly in all aspects of their employment as required by the Public Service Act 2020, and complies with legislation on employment and personnel matters. The board complies with the conditions contained in employment contracts for teaching and non-teaching staff.

The board ensures strong leadership by recognising the principal as the school's educational leader, the chief executive, and an employee of the board. The board:

- appoints the principal, through the **appointment committee**
- **appraises the principal**
- works transparently and positively with the principal
- ensures delegations to the principal are robust and regularly reviewed.

The board meets reporting and administrative requirements by:

- referring to the school's **Equal Employment Opportunities** policy in its annual report on the extent of its compliance as a good employer
- ensuring that systems are in place for keeping **employee files** safe and secure.

Support for school employees

The board:

- takes all steps, so far as is reasonably practicable, to meet its **primary duty of care** obligations to ensure good and safe working conditions for employees and responds to all reasonable concerns and requests made by employees
- considers staff **health and wellbeing (hauora)** and work-life balance, and will consider applications for **flexible working arrangements**
- ensures that all employees maintain proper standards of **integrity and conduct**, and a concern for the **safety and wellbeing of students, colleagues**, and public interest
- promotes high levels of staff performance through:
 - **performance management** and **professional development** (including budgeting for training and development programmes intended to enhance the abilities of individual employees)
 - acknowledgement of staff achievements
 - **salary units** and **classroom release time**.

- deals effectively and fairly with any concerns through the **concerns and complaints** and **protected disclosure** procedures.

Recruitment and appointments

The board may delegate the recruitment and appointment process to the principal and senior management, and may be represented in appointment committees. For the specific make up of appointment committees according to positions, see **Appointment Committee**. The board and delegate(s) endeavour to appoint appropriately trained and qualified staff to all teaching and non-teaching positions, and to find the best person for the position.

Student wellbeing and safety

The board recognises the need to ensure the safety of students and mitigates students being placed at risk by the actions of employees, through:

- proactive policies, procedures, and actions related to **student wellbeing and safety**
- robust recruitment (including **reference checking**), **appointment**, and induction processes, including complying with the Children's Act 2014
- **annual reports** from the principal on the registration, certification, attestation, and police vetting of staff, and reports on appointments and any support provided to teachers
- information, in committee, from the principal regarding **concerns and complaints** raised about staff, and the actions taken
- compliance with the **mandatory reporting requirements** to the Teaching Council under the Education and Training Act 2020 regarding staff dismissals, resignations, complaints, serious misconduct, and competence.

Legislation

- Public Service Act 2020
- Human Rights Act 1993
- Education and Training Act 2020
- Privacy Act 2020
- Children's Act 2014
- Health and Safety at Work Act 2015
- Employment Relations Act 2000
- Employment Relations Amendment Act 2018

Release history: Term 3 2023, Term 3 2022, Term 3 2020, Term 3 2019

IN THIS SECTION

Appointment Procedure

Employment

Safety Checking

Classroom Release Time

Concerns and Complaints

Personal Grievance

Defamation

Media
Performance Management
Professional Development
Protected Disclosure
Provisionally Certificated Teachers (PCTs)
Staff Conduct
Staff Leave
Student Teachers
Teacher Registration and Certification

Last review	Term 3 2023
Topic type	Core



Riwaka School

Currently under review

We are reviewing this policy for its content and how well the school implements it. To share your comments and rate its implementation, click the "Start your review" button.

About the review process

Start your review

Equal Employment Opportunities

As required by the Education and Training Act 2020 (s 597), Riwaka School operates an employment policy that complies with the principle of being a **good employer** and ensures the fair and proper treatment of staff in all aspects of their employment. This Equal Employment Opportunities (EEO) policy is our framework for providing an inclusive, non-discriminatory workplace, and promoting equal opportunities for all staff members.

Riwaka School promotes equal opportunities by applying our EEO framework to all relevant school policies and procedures, particularly those relating to employment (e.g. recruitment and selection, training, professional development, and promotion).

This is to ensure that we:

- treat current and prospective staff fairly
- make decisions based on relevant merit
- work to eliminate bias and discrimination.

EEO programme

To help implement our EEO policy, we have a programme to identify processes that contribute to employment inequality. We work to change these processes and promote equal employment opportunities for individuals and groups of people. Our EEO policy and programme is available to all Riwaka School staff.

Our EEO programme may include:

- developing a policy statement and establishing objectives
- appointing an **EEO representative**
- consulting with staff to hear any concerns
- creating an employee database (with informed consent for any EEO data collected)
- encouraging staff to participate in training and career development
- programme monitoring through staff meetings and board reports
- reviewing employment and personnel policies and processes.

Riwaka School aims to raise awareness of discrimination and bias through our EEO programme. We support staff to discuss the development and implementation of the programme, and raise any concerns with the principal or board.

The principal assures the board that the school complies with the Equal Employment Opportunities (EEO) policy and that a statement on EEO is included in the annual report (including any issues from

the previous year). See [Self-Review and Board Assurances](#).




Related topics

- [Appointment Procedure](#)
 - [Flexible Working Arrangements](#)
 - [Concerns and Complaints](#)
 - [Professional Development](#)
-

Legislation

- [Education and Training Act 2020](#)
 - [Human Rights Act 1993](#)
 - [Employment Relations Act 2000](#)
 - [Public Service Act 2020](#)
-

Resources

- [Ministry of Education | Te Tāhuhu o te Mātauranga: School annual reports](#)  (see [Statement of compliance with employment policy](#))
- [Te Kāhui Tika Tangata | Human Rights Commission: Te Ōritenga me te Whakawāteatanga | Equality and Freedom from Discrimination](#) 
- [NZSTA | Te Whakarōputanga Kaitiaki Kura o Aotearoa: What are Equal Employment Opportunities?](#) 

Release history: [Term 3 2023](#), [Term 4 2022](#), [Term 4 2020](#)

Last review	Term 2 2023
Topic type	Core



Riwaka School

Next review: Term 3 2026

Inclusive Education

Under the Education and Training Act 2020, our board is required to ensure every student at Riwaka School can attain their highest possible standard in educational achievement, and that we cater for and are inclusive of students with differing needs. We do this by ensuring our school:

- is a physically and emotionally safe environment for all students and staff (NELP Priority 1)
- implements the relevant student rights under the Education and Training Act, the New Zealand Bill of Rights Act 1990, and the Human Rights Act 1993
- takes all reasonable steps to eliminate racism, stigma, bullying, and any other forms of discrimination within education and our school community
- reflects Aotearoa New Zealand's cultural diversity (Education and Training Act, s.133)
- gives effect to te Tiriti o Waitangi
- maintains an inclusive learning community and culture that allows students to express their diverse identities.

Learners at the centre

Learners and their family/whānau are at the centre of Riwaka School. We empower our students to be engaged in their learning, and to experience success. This includes students who identify as LGBTQIA+, are disabled, have learning support needs, are neurodiverse, or come from diverse ethnic communities (NELP Priority 1).

We collaborate with our school community to understand the aspirations of learners and their family/whānau, and identify and respond to learner strengths, progress, and needs.

Incidents of racism, discrimination, or bullying are addressed through our **harassment, bullying**, and/or **concerns and complaints** policies.

We work with our students and their families/whānau to ensure our school environment and programmes reflect their identities and keep students engaged in school. This includes:

- identifying any practical concerns and support required
- discussing any concerns about student wellbeing and safety
- discussing student privacy, preferred level of information sharing, and obtaining consent before publishing student information
- using the **preferred name** and pronouns of students
- identifying students and groups of students who are not achieving or are at risk of not achieving, and developing strategies to meet their needs.

At Riwaka School we recognise the diverse learning needs of our students, and the need for barrier-free access to education. We work with students and their families/whānau to identify and address any barriers that may stop students from accessing, participating in, or remaining engaged in education. This includes Māori and Pasifika learners, disabled learners, and those with **learning support** needs (NELP Priority 3).

Cultural and religious diversity

We aim to instil in our students an appreciation of the importance of diversity, cultural knowledge, identity, and the **official languages** of Aotearoa New Zealand. We respect and honour **te Tiriti o Waitangi** and give effect to it in all aspects of school life.

We recognise and value the different cultures represented in our school community, and prioritise inclusivity by:

- supporting teachers to competently teach diverse learners, and make appropriate changes to teaching approaches if necessary
- being sensitive to all religious beliefs and belief systems
- supporting students and families whose first language is not English, including English language support for eligible students.

We celebrate festivals and significant holidays from a range of cultures and run our own cultural events and activities.

We respect the place of Ngā Tangata o Moana-Nui-a-Kiwa/Pasifika peoples and cultures, and acknowledge the diversity of Pasifika learners and their families. At Riwaka School, we support engagement and excellent outcomes for Pacific learners by engaging with the Ministry of Education's Action Plan for Pacific Education, and integrating diverse Pacific cultural values, histories, experiences, customs, and languages into curriculum areas, where appropriate.

We foster Pacific culture by supporting our Pasifika culture group, marking Pacific language weeks, and holding fono evenings. Fono evenings are an opportunity to engage with our school community and local Pacific families and communities to discuss educational needs and opportunities.

Sexuality and gender diversity

Schools have a responsibility to be inclusive learning environments for LGBTQIA+ students, including **gender diverse** students (NELP Priority 1). Inclusive learning environments aim to keep our school safe and to protect the mental and physical health and wellbeing of students. We take the views, beliefs, and customs of our community into consideration, while ensuring that the health and wellbeing of our students takes priority.

Our school creates an inclusive learning environment for our LGBTQIA+ students by:

- teaching about respectful and inclusive behaviour and languages as part of our ongoing delivery of our vision and values, and the curriculum
- dealing with any issues that may arise around sexuality or gender identity through our **Supporting Student Wellbeing** policy
- addressing harassment, bullying, or discrimination through our **harassment, bullying, and/or concerns and complaints** policies
- upholding the expectations of **The Code | Ngā Tikanga Matatika** by respecting the diversity of student identities, promoting the wellbeing of learners, and protecting them from harm.

This policy aligns with **NELP** Objective 1: Learners at the Centre, Objective 2: Barrier Free Access, and Objective 3: Quality Teaching and Leadership.

Related topics

- **Te Tiriti o Waitangi**
- **Māori Educational Achievement**
- **Learning Support**
- **Harassment**

- [Bullying](#)
- [Health Education](#)
- [Uniform/Dress Code](#)

Legislation

- [Human Rights Act 1993](#)
- [Education and Training Act 2020](#)
- [New Zealand Bill of Rights Act 1990](#)

Resources

- TKI | Te Kete Ipurangi:
 - [Inclusive Education](#) 
 - [Cultural diversity principle](#) 
 - [Tapasā – Cultural Competencies Framework for Teachers of Pacific Learners](#) 
- Ministry of Education | Te Tāhuhu o te Mātauranga:
 - [Success for All – Every School, Every Child](#)  and [Inclusive practice in secondary schools](#) 
 - [Ka Hikitia – Ka Hāpaitia](#) 
 - [Learning Support Action Plan](#) 
 - [Action Plan for Pacific Education](#) 
- Office for Disability Issues | Te Tari Mō Ngā Take Hauātanga: [Disability Action Plan 2019-2023](#) 
- NZ Human Rights Commission | Te Kāhui Tika Tangata: [Sexual Orientation, Gender Identity, and Sex Characteristics](#) 

Release history: [Term 4 2022](#), [Term 2 2021](#), [Term 4 2020](#), [Term 1 2020](#)

Last review Term 3 2023
Topic type Core



Riwaka School

Next review: Term 1 2027

Te Tiriti o Waitangi

Te Tiriti o Waitangi is one of Aotearoa New Zealand's founding documents and represents the binding contract between Māori and the Crown. Riwaka School recognises our role and responsibility to honour and give effect to te Tiriti o Waitangi.

Under the Education and Training Act 2020, a primary objective of the board of Riwaka School is giving effect to te Tiriti o Waitangi. We do this by:

- working to ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori
- taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori
- achieving **equitable outcomes** for Māori students
- providing opportunities for learners to appreciate the importance of te Tiriti o Waitangi and te reo Māori.


Riwaka School works from the principles of partnership, protection, and participation to meet our obligations under te Tiriti o Waitangi. These principles reflect the three articles of te Tiriti.

Partnership

Riwaka School aims to work in partnership with our local Māori community to support rangatiratanga/self-determination. We actively seek the guidance of our local Māori community to help us better meet the needs of our Māori students and ensure they experience educational success as Māori.

We consult with our local Māori community on the development of our charter/strategic plan to make sure it reflects and upholds appropriate tikanga Māori and te ao Māori. We seek opportunities to collaborate with Māori to invest in, develop, and deliver Māori-medium learning (NELP Priority 2).

Protection

Riwaka School actively protects and upholds mātauranga Māori, te reo Māori, and tikanga Māori, and ensures they are meaningfully incorporated into the everyday life of our school (NELP Objective 5). We actively engage with [Ka Hikitia Ka Hāpaitia](#) .

We take all reasonable steps to make instruction available in te reo Māori and tikanga Māori.

We support our teachers to build their teaching capability, knowledge, and skills in te reo Māori and tikanga Māori. We provide opportunities for teachers to develop their understanding and practice of culturally responsive teaching that takes into account ākongā contexts (NELP Priority 6).

Participation

Riwaka School has high aspirations for every student. We encourage the participation and engagement of students and their whānau in all aspects of school life.

Our relationships with our school community help us meet the needs of all students and sustain their identities, languages, and cultures. The participation of whānau and our wider Māori community actively informs the way we design and deliver education to ensure Māori students experience educational success as Māori (NELP Priority 2).

This policy aligns with **NELP** Objective 1: Learners at the Centre, Objective 2: Barrier Free Access, and Objective 3: Quality Teaching and Leadership.




Related topics

- **Māori Educational Achievement**
- **School Planning and Reporting**
- **Equal Employment Opportunities**
- **Learning Support**
- **Inclusive Education**

Legislation

- Education and Training Act 2020

Resources

- Ministry of Education | Te Tāhuhu o te Mātauranga: **The Education and Training Act 2020: Te Tiriti o Waitangi** 
- TKI | Te Kete Ipurangi: **Treaty of Waitangi principle** 
- Victoria University of Wellington | Te Herenga Waka: **Te Tiriti o Waitangi Guide** 

Release history: [Term 4 2022](#), [Term 4 2020](#), [Term 2 2017](#)

Last review	Term 4 2022
Topic type	Core

01 February 2024



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Kiwisport is a Government funding initiative to support students' participation in organised sport.

In 2023, the school received total KiwiSport funding of \$2897.48 (excluding GST).

The funding was spent on purchasing swimming equipment and resources, to support the teaching of swimming lessons in our school swimming pool.

The number of students that participated in swimming lessons was 175.

