

# RIDGWAY SCHOOL

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### School Directory

**Ministry Number:** 2980

**Principal:** Sarah Patterson

**School Address:** Mornington Road, Brooklyn

**School Postal Address:** Mornington Road, Brooklyn, Wellington, 6021

**School Phone:** 04 939 8771

**School Email:** raelene@ridgway.school.nz

**Accountant / Service Provider:**

**Education**  *Services.*  
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# RIDGWAY SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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# Ridgway 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.

*Kayvan Bahraini*

Full Name of Presiding Member

*Kayvan Bahraini*

Signature of Presiding Member

Date:

*31/5/24*

*Sarah Patterson*

Full Name of Principal

*Sarah Patterson*

Signature of Principal

Date:

*31/5/24*

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

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Revenue</b>				
Government Grants	2	2,420,904	1,868,630	1,883,602
Locally Raised Funds	3	124,539	97,570	127,719
Interest		33,078	6,000	16,125
Gain on Sale of Property, Plant and Equipment		40	-	1,824
Other Revenue		-	-	947
<b>Total Revenue</b>		<b>2,578,561</b>	<b>1,972,200</b>	<b>2,030,217</b>
<b>Expense</b>				
Locally Raised Funds	3	19,198	7,600	17,400
Learning Resources	4	1,702,283	1,586,547	1,555,800
Administration	5	144,525	165,700	171,570
Interest		1,162	503	978
Property	6	682,796	221,267	219,115
Loss on Disposal of Property, Plant and Equipment		-	-	2,399
<b>Total Expense</b>		<b>2,549,964</b>	<b>1,981,617</b>	<b>1,967,391</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>28,597</b>	<b>(9,417)</b>	<b>62,826</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>28,597</b>	<b>(9,417)</b>	<b>62,826</b>

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

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

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Equity at 1 January</b>		1,278,318	1,202,241	1,211,718
Total comprehensive revenue and expense for the year		28,597	(9,417)	62,826
Contribution - Furniture and Equipment Grant		-	-	3,774
<b>Equity at 31 December</b>		1,306,915	1,192,824	1,278,318
Accumulated comprehensive revenue and expense		1,306,915	1,192,824	1,278,318
<b>Equity at 31 December</b>		1,306,915	1,192,824	1,278,318

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.

**Ridgway School**  
**Statement of Financial Position**  
As at 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	425,186	90,140	445,160
Accounts Receivable	8	117,702	119,559	114,455
GST Receivable		82	4,135	11,713
Prepayments		16,538	6,429	8,150
Inventories	9	467	1,805	681
Investments	10	211,402	873,713	568,946
Funds Receivable for Capital Works Projects	16	-	-	19,915
		771,377	1,095,781	1,169,020
<b>Current Liabilities</b>				
Accounts Payable	12	147,443	140,996	147,571
Revenue Received in Advance	13	8,093	13,932	57,780
Provision for Cyclical Maintenance		-	-	-
Finance Lease Liability	15	5,757	6,869	4,514
Funds held for Capital Works Projects	16	-	-	61,282
		161,293	161,797	271,104
<b>Working Capital Surplus/(Deficit)</b>		610,084	933,984	897,916
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	708,747	261,743	383,713
		708,747	261,743	383,713
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	4,000	-	-
Finance Lease Liability	15	7,916	2,903	3,311
		11,916	2,903	3,311
<b>Net Assets</b>		1,306,915	1,192,824	1,278,318
<b>Equity</b>		1,306,915	1,192,824	1,278,318

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

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

	2023	2023	2022
Note	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Cash flows from Operating Activities</b>			
Government Grants	526,990	462,372	519,735
Locally Raised Funds	104,121	97,570	137,087
Goods and Services Tax (net)	11,631	-	(7,578)
Payments to Employees	(350,472)	(241,874)	(241,219)
Payments to Suppliers	(275,383)	368,990	(258,181)
Interest Paid	(1,162)	(1,943)	(2,503)
Interest Received	33,136	6,000	16,040
Net cash from/(to) Operating Activities	48,861	691,115	163,381
<b>Cash flows from Investing Activities</b>			
Proceeds from Sale of Property Plant & Equipment (and Intangibles)	157	-	2,470
Purchase of Property Plant & Equipment (and Intangibles)	(379,855)	(685,650)	(176,907)
Purchase of Investments	(5,428)	-	(8,965)
Proceeds from Sale of Investments	362,971	-	313,733
Net cash from/(to) Investing Activities	(22,155)	(685,650)	130,331
<b>Cash flows from Financing Activities</b>			
Furniture and Equipment Grant	-	-	3,774
Finance Lease Payments	(3,013)	(8,014)	(5,027)
Funds Administered on Behalf of Other Parties	(43,667)	(7,000)	53,012
Net cash from/(to) Financing Activities	(46,680)	(15,014)	51,759
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>(19,974)</b>	<b>(9,549)</b>	<b>345,471</b>
Cash and cash equivalents at the beginning of the year	7 445,160	99,689	99,689
<b>Cash and cash equivalents at the end of the year</b>	<b>7 425,186</b>	<b>90,140</b>	<b>445,160</b>

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.

# Ridgway School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

###### *Reporting Period*

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

###### *Basis of Preparation*

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

###### *Financial Reporting Standards Applied*

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

###### *PBE Accounting Standards Reduced Disclosure Regime*

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

###### *Measurement Base*

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

###### *Presentation Currency*

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

###### *Specific Accounting Policies*

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

###### *Critical Accounting Estimates And Assumptions*

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

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

###### *Cyclical maintenance*

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 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 21b.

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

### **i) Investments**

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is material.

### **j) Property, Plant and Equipment**

Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

Improvements (funded by the Board) to buildings owned by the Crown or directly by the board are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

### **Finance Leases**

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the Statement of Financial Position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

### **Depreciation**

Property, plant and equipment are depreciated over their estimated useful lives on a straight line basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building Improvements	20 years
Furniture and Equipment	5-10 years
Information and Communication Technology	5 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease

### **k) Intangible Assets**

#### **Software costs**

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

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

### **)) 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	572,896	465,654	473,535
Teachers' Salaries Grants	1,270,609	1,283,719	1,272,373
Use of Land and Buildings Grants	570,483	119,257	122,418
Other Government Grants	6,916	-	15,276
	<u>2,420,904</u>	<u>1,868,630</u>	<u>1,883,602</u>

**3. Locally Raised Funds**

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>			
Donations & Bequests	58,073	46,450	74,767
Fees for Extra Curricular Activities	28,569	23,450	16,494
Trading	623	470	1,520
Fundraising & Community Grants	37,274	27,200	34,929
	<u>124,539</u>	<u>97,570</u>	<u>127,719</u>
<b>Expense</b>			
Extra Curricular Activities Costs	11,916	6,500	10,005
Trading	815	-	1,124
Fundraising & Community Grant Costs	6,467	1,100	6,314
	<u>19,198</u>	<u>7,600</u>	<u>17,443</u>
<i>Surplus for the year Locally raised funds</i>	<u>105,341</u>	<u>89,970</u>	<u>110,276</u>

**4. Learning Resources**

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	88,046	87,799	96,573
Library Resources	1,336	-	1,736
Employee Benefits - Salaries	1,514,221	1,412,998	1,383,763
Staff Development	29,457	30,750	12,552
Depreciation	69,223	55,000	61,262
	<u>1,702,283</u>	<u>1,586,547</u>	<u>1,555,886</u>

## 5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fees	7,827	7,827	7,599
Board Fees	275	2,500	440
Board Expenses	5,331	16,000	6,749
Communication	1,027	1,510	1,365
Consumables	3,420	5,392	3,745
Other	8,238	19,990	18,621
Employee Benefits - Salaries	103,593	99,642	118,924
Insurance	3,234	839	2,703
Service Providers, Contractors and Consultancy	11,580	12,000	11,424
	<b>144,525</b>	<b>165,700</b>	<b>171,570</b>

## 6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	7,156	8,000	7,683
Consultancy and Contract Services	50,807	55,750	45,260
Cyclical Maintenance Provision	4,000	800	-
Grounds	3,746	-	-
Heat, Light and Water	11,464	9,382	13,348
Rates	4,518	3,875	4,657
Repairs and Maintenance	15,994	9,000	9,842
Use of Land and Buildings	570,483	119,257	122,418
Security	1,923	2,250	2,460
Employee Benefits - Salaries	12,705	12,953	13,447
	<b>682,796</b>	<b>221,267</b>	<b>219,115</b>

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	425,186	90,140	445,160
Cash and cash equivalents for Statement of Cash Flows	<b>425,186</b>	<b>90,140</b>	<b>445,160</b>

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

**8. Accounts Receivable**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Receivables	1,068	5,493	933
Receivables from the Ministry of Education	11,819	-	-
Interest Receivable	908	881	966
Teacher Salaries Grant Receivable	103,907	113,185	112,556
	<u>117,702</u>	<u>119,559</u>	<u>114,455</u>
Receivables from Exchange Transactions	1,976	6,374	1,899
Receivables from Non-Exchange Transactions	115,726	113,185	112,556
	<u>117,702</u>	<u>119,559</u>	<u>114,455</u>

**9. Inventories**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Uniforms	467	1,805	681
	<u>467</u>	<u>1,805</u>	<u>681</u>

**10. Investments**

The School's investment activities are classified as follows:

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Current Asset			
Short-term Bank Deposits	211,402	873,713	568,946
Total Investments	<u>211,402</u>	<u>873,713</u>	<u>568,946</u>



## 11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2023</b>						
Building Improvements	144,972	82,778	-	-	(10,918)	<b>216,832</b>
Furniture and Equipment	205,495	284,415	(116)	-	(42,015)	<b>447,778</b>
Information and Communication Technology	23,102	14,573	-	-	(8,726)	<b>28,949</b>
Leased Assets	7,244	12,219	-	-	(6,522)	<b>12,941</b>
Library Resources	2,900	389	-	-	(1,042)	<b>2,247</b>
<b>Balance at 31 December 2023</b>	<b>383,713</b>	<b>394,374</b>	<b>(116)</b>	<b>-</b>	<b>(69,223)</b>	<b>708,747</b>

The net carrying value of equipment held under a finance lease is \$12,941 (2022: \$7,244)

### 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 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$
Building Improvements	283,669	(66,837)	<b>216,832</b>	200,891	(55,919)	<b>144,972</b>
Furniture and Equipment	683,033	(235,255)	<b>447,778</b>	411,563	(206,068)	<b>205,495</b>
Information and Communication Technology	111,553	(82,604)	<b>28,949</b>	100,555	(77,453)	<b>23,102</b>
Leased Assets	22,889	(9,948)	<b>12,941</b>	16,207	(8,963)	<b>7,244</b>
Library Resources	13,059	(10,812)	<b>2,247</b>	12,671	(9,771)	<b>2,900</b>
<b>Balance at 31 December</b>	<b>1,114,203</b>	<b>(405,456)</b>	<b>708,747</b>	<b>741,887</b>	<b>(358,174)</b>	<b>383,713</b>

**12. Accounts Payable**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Creditors	10,283	3,819	6,159
Accruals	14,675	5,877	7,599
Employee Entitlements - Salaries	103,907	113,185	112,556
Employee Entitlements - Leave Accrual	18,578	18,115	21,208
	<u>147,443</u>	<u>140,996</u>	<u>147,522</u>
Payables for Exchange Transactions	147,443	140,996	147,522
	<u>147,443</u>	<u>140,996</u>	<u>147,522</u>

The carrying value of payables approximates their fair value.

**13. Revenue Received in Advance**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Income In Advance	2,603	13,832	22,886
Hall Bond	400	100	400
Grants in Advance	-	-	34,500
MOE Grants in Advance	5,090	-	-
	<u>8,093</u>	<u>13,932</u>	<u>57,786</u>

**14. Provision for Cyclical Maintenance**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Provision at the Start of the Year	-	(800)	-
Increase to the Provision During the Year	4,000	800	-
Provision at the End of the Year	<u>4,000</u>	<u>-</u>	<u>-</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Non current	4,000	-	-
	<u>4,000</u>	<u>-</u>	<u>-</u>

### 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	6,701	6,869	5,017
Later than One Year and no Later than Five Years	8,671	2,903	3,515
Future Finance Charges	(1,699)	-	(707)
	13,673	9,772	7,825
<b>Represented by</b>			
Finance lease liability - Current	5,757	6,869	4,514
Finance lease liability - Non current	7,916	2,903	3,311
	13,673	9,772	7,825

### 16. 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 \$
SIP Adventure Playground		224898	61,282	14,345	(75,627)	-	-
Ancillary Building Refurbishment		234735	(19,915)	155,260	(135,345)	-	-
Totals			41,367	169,605	(210,972)	-	-

**Represented by:**

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	-

	2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
SIP Adventure Playground		224898	595	114,761	(54,074)	-	61,282
Ancillary Building Refurbishment		234735	(9,940)	-	(9,975)	-	(19,915)
Totals			(9,345)	114,761	(64,049)	-	41,367

**Represented by:**

Funds Held on Behalf of the Ministry of Education	61,282
Funds Receivable from the Ministry of Education	(19,915)

## 17. 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.

## 18. Remuneration

### Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i> Remuneration	275	440
<i>Leadership Team</i> Remuneration	409,692	267,321
Full-time equivalent members	3.00	2.04
Total key management personnel remuneration	409,967	267,761

There are 7 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has Finance (1 members) and Property (2 members) committees that met 2 and 5 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 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170 - 180	150 - 160
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	-	-

### Other Employees

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

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

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

## 19. 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:

	<b>2023 Actual</b>	<b>2022 Actual</b>
Total	-	-
Number of People	-	-

## 20. Contingencies

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

In 2023 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The school is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2023.

The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2023. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The school has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2024.

### Holidays Act Compliance – schools payroll

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

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

## 21. Commitments

### (a) Capital Commitments

There are no capital commitments as at 31 December 2023 (Capital commitments at 31 December 2022: \$212,693).

### (b) Operating Commitments

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

## 22. 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	425,186	90,140	445,160
Receivables	117,702	119,559	114,455
Investments - Term Deposits	211,402	873,713	568,946
Total financial assets measured at amortised cost	<u>754,290</u>	<u>1,083,412</u>	<u>1,128,561</u>

### Financial liabilities measured at amortised cost

Payables	147,443	140,996	147,522
Finance Leases	13,673	9,772	7,825
Total financial liabilities measured at amortised cost	<u>161,116</u>	<u>150,768</u>	<u>155,347</u>

## 23. Events After Balance Date

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

## 24. 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 RIDGWAY SCHOOL'S FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

The Auditor-General is the auditor of Ridgway School (the School). The Auditor-General has appointed me, Geoff Potter, using the staff and resources of BDO Wellington Audit Ltd, to carry out the audit of the financial statements of the School on his behalf.

### **Opinion**

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

In our opinion the financial statements of the School:

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

Our audit was completed on 31 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 Statement of Responsibility, Presiding Members Report, Members of the Board Listing, Statement of Variance, Kiwisport Report, Report on how the school has given effect to Te Tiriti o Waitangi, Evaluation of School's Students' Progress and Achievement and the Statement of Compliance with Employment Policy, but does not include the financial statements, and our auditor's report thereon.

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



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

### **Independence**

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

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

A handwritten signature in black ink, appearing to read 'Geoff Potter', written over a horizontal line.

**Geoff Potter**  
**BDO WELLINGTON AUDIT LIMITED**  
On behalf of the Auditor-General  
Wellington, New Zealand

## Ridgway School

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Jo Pohatu	Presiding Member	Elected	Sep 2025
Kathryn Smith	Principal	ex Officio	Sep 2025
Cameron Hyslop	Parent Representative	Co-opted	Sep 2025
Monica Mirele Serrano	Parent Representative	Elected	Sep 2025
Adam Smith	Parent Representative	Elected	Sep 2025
Kayvan Bahraini	Parent Representative	Elected	Sep 2025
Sopie Hazelhurst	Parent Representative	Elected	Sep 2025
Sarah Taylor	Staff Representative	Elected	Sep 2025

## **Ridgway School**

### **Kiwisport**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$3,443 (excluding GST). The funding was spent on sporting endeavours.

## **Statement of Compliance with Employment Policy**

For the year ended 31st December 2023 the Ridgway School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.



## Strategic Goals 2020 - 2023

The board has set **4 strategic Goals** and identified 4 areas in which to focus our efforts to achieve these goals.

### Our Children and Staff

1. ...achieve success
2. ...live happy and healthy lives
3. ...experience belonging
4. ...have strong connections to our community and environment

These focus areas...

1. Curriculum Development
2. Professional Learning,
3. Buildings and Grounds, and
4. Systems and Processes,

...reach into every aspect of school life and closely reflect our school values of Kakama, Manawaroa, Takohanga and Manaaki (*Resourcefulness, Resilience, Responsible and Manaaki*).



**School goal** - Staff and students work collaboratively in a healthy and inclusive school where our values are evident.

**Target Area: Hauora**

### **Background -**

Since COVID the MOE have had a focus on ensuring that all children are at school every day. There has been funding available to schools which we have received to:

- Put in place programmes to support ākongā to settle back into school (2021)
- Provide tutoring to Year 7 & 8 students (2022 and 2023)
- Improve attendance (2022-2023).

At the end of 2022 we joined with 4 other schools to apply for Regional Response Funding to support our work on improving attendance.

Absences can be justified or unjustified.

Justified means an explained absence, with the school's policy as an acceptable reason for the student to be away from school eg: sick/medical reasons/appointments etc

Unjustified is an absence that is either unexplained or explained but not in the school's policy as an acceptable reason eg: no information or just a throw away explanation, holiday during term time, explained but not justified.

### **Wellbeing Targets:**

1. Work closely with whānau and ākongā who have high levels of non-attendance to support greater engagement at school.
2. Increase attendance percentage to over 80% for our attendance target group.

### **Actions - what we did**

1. Identified an 'at risk of low attendance' group
2. Started our journey of Restorative Practice, in partnership with Cath Forster from MOE
3. St John's wellbeing programme to Year 7 & 8s over a term
4. Picked up and drop home a child at risk of low attendance (sent a TA, Sarah or Kathryn)
5. Created incentives to get the at-risk group to school (Music Bus, extra art activities)
6. Kaiako discussed how to be inclusive with tamariki, explicitly addressing acceptance of difference and diversity in various forms.
7. Kaiako worked with whānau when tamariki behaviour or learning was identified to be causing stress, and took action together recording information on Hauora Plans.
8. SLT paid close attention to ongoing behavioural concerns, attending team meetings and meetings with whānau
9. Provided kai for tamariki who regularly did not bring lunch, including sushi and pita pit
10. External tutoring for one child to encourage attendance

### **Outcomes**

- what happened?

- Our overall school attendance was similar in 2023 to 2022. 85.36% (not including justified absences) 95.95%, 2022 it was 87.06%, not including justified absences it was 95.66%
- Significant drop in attendance for five of our at risk students (the other two we don't have enough 2022 data to make a comparison), however, the majority of low attendance is medical.
- One student's attendance dropped significantly in Terms 1 and 2. We met with her and came up with an attendance plan. Her attendance was then significantly higher than it had been in Term 1 and 2 and for the same terms in 2022.



### Reasons for the variance? - *Why did it happen?*

- New student arrived in Term 3 who was regularly truant. Truancy service was contacted at the end of the year.
- High sickness rates across the school with six of our at-risk group having a large number of sick days, one had surgery and need time to recover from this.
- Children were required to isolate during 2023 for a week if they had COVID, with these rules in place until August 2023.

### Evaluation - *Where to next?*

- Prioritise attendance for our at-risk group
- Meet whānau to make plans for getting children to school
- Meet children (know our learners) - work out what will engage them
- Work with the truancy service
- Follow up on continued medical absences. Ask for medical certificates or enter as truant.

## School goal - all students are successful and learn to the best of their ability

### Target Area: **Maths**

#### Background information for Maths

At the end of 2022, 86% of ākonga achieved or exceeded expectations in maths.

At the end of 2023, 92% of ākonga are meeting or exceeding expectations in maths.

#### Maths Achievement Targets

1. Over 86% of all tamariki in Years 3 - 8 will achieve appropriate year level expectations for speed and accuracy in Basic Facts.
2. A further 10% of ākonga will make significant progress on the basic facts ladder.

#### Actions - what we did

1. Kaiako across Year 2 - 8 taught the Prime Maths programme.
2. Started the lessons with maths grid for basic facts (10 minutes starter exercise)
3. Taught to their year level
4. The school provided extra staffing to the Year 4-8 teaching teams so that small group tutoring could take place in terms 3 and 4 for members of the maths watch group who were not showing sufficient progress.
5. Deliberate move away from ability grouping so that nearly all ākonga were learning according to Year level expectations
6. Kaiako ran 'booster' groups (for acceleration in Years 6-8) where they gave extra support to those children who needed to accelerate their progress in maths. Parents were informed and in some cases supported their children to do homework that aligned with the classroom programme.

#### Outcomes - *what happened?*

Target 1: Not achieved - only 79% of tamariki are achieving or exceeding the expectation in basic facts

Target 2: Target achieved: also note that those who are already achieving above expectations are not able to make accelerated progress.

##### Target 1

- 12 ākonga improved their achievement level by 3 or more sub-levels.
  - 10 of these ākonga met expectations for their Year level in 2022.
  - another 4 made normal progress but are also meeting expectations





- 11 ākongā made normal progress of 1-2 sub-level improvement but are not yet meeting expectations for Year Level achievement.
- 2 ākongā do not appear to have made any progress
  - 1 made excellent progress in 2021 and has maintained this achievement level
  - 1 does not have 2021 data available
- All ākongā in this target group who are not yet meeting Year Level expectations are either 1 or 2 sub-levels away from meeting expectations. This equates to less than two years of learning.

#### Target 2

- 3 of the ākongā in this group have been provided with support to make progress towards their individual learning goals.

Significantly more boys exceed achievement expectations in maths

Ākongā Māori are disproportionately represented in the “just below” achievement category, with 23% not yet meeting or exceeding expectations.

#### Reasons for the variance? - Why did it happen?

- Attendance is a contributing factor for some ākongā not achieving expectations in maths.
- The rest of this group have complex learning needs that will require increased support in 2024.

#### Evaluation - Where to next?

- Kaiako provide targeted support to ākongā who are not yet meeting expectations in Basic Facts to make accelerated progress in 2024
  - Develop in class programmes to accelerate the learning of the group
  - Invite whānau to support tamariki at home and provide resources to be used at home (eg games, flashcards, practice tests)
- School leaders monitor progress in basic facts once a term and report to kaiako.



School goal - all students are successful and learn to the best of their ability

## Target Area: Literacy

### Background information

The majority of tamariki at Te Kura o Tawatawa | Ridgway School are successful in acquiring literacy skills. 88.6% of ākonga are meeting or exceeding expectations in reading.

However, we identified an at-risk group, possibly negatively affected by the disruptions when they started school during COVID. At the end of 2022, the school identified 22 tamariki who would be in Tui in 2023 who were not yet meeting teacher expectations. At the start of 2023, teachers identified more tamariki who they felt needed extra support to make accelerated progress to meet expectations by the end of the year.

### Achievement Targets

#### Actions - what we did

#### Outcomes

Target 1:  
Increase the number of Kōtare ākonga experiencing success in BSLA programme to over 90%

- All Kōtare teachers trained in BSLA and teaching it every day.

100% of Kōtare Y1 and Y2 ākonga achieved success in the BSLA programme

Target 2: Increase the number of Year 4 ākonga who did not meet Year level expectations (in 2022) in writing to over 85% in 2023 and ensure all ākonga in Year 3 & 4 achieve success according to their goals.

- Provided extra staffing to Year 3 - 4
- The school paid approximately \$44,000 to increase staffing in Tui to support learning
- Provided extra learning assistant staff to this class throughout the year
- Accelerated Learning in Literacy (ALL) - 3 teachers were supported by an ALL facilitator during the year to accelerate the progress of our priority learners
- Relational teaching approach

85% of Year 4 achieved end of year expectations in writing (4 ākonga just below and 1 ākonga well below)

Target 3: Year 3 ākonga not meeting expectations in reading at the end of Year 2 will reach level 5 in

- Extra staffing provided to bring down group sizes and allow for more targeted teaching.

76% of Year 3 achieved end of year expectations in reading.



<p>the Yolanda Sorryl phonics programme</p>	<ul style="list-style-type: none"> <li>- RTLB Service: involved to support kaiako taking a phonics group</li> <li>- Teacher aide provided to run this group and also look after the other children while the teacher ran another group</li> </ul>	<p>10 ākongā just below.</p>
<p>Target 4: Ākongā in the Year 5 - 8 writing watch group who did not achieve expectations at the end of 2022 will each make more than a year's worth of progress in writing towards achieving expectations at the end of 2023.</p>	<ul style="list-style-type: none"> <li>- Provided high quality one-to-one tutoring with a Learning Support tutor for three of the writing watch group</li> </ul>	<p>Across the school, 83 % of ākongā are achieving expectations for writing. All ākongā in Year 5 are meeting or exceeding expectations in writing Ākongā Māori are disproportionately represented in the 'well below' and 'just below' group. While Pasifika and Other groups have a greater proportion of tamariki not achieving expectations, both groups have members who have English as a second language which may account for some discrepancy.</p>
<p><b>Reasons for the variance? - Why did it happen?</b></p> <ol style="list-style-type: none"> <li>1. Introduction of BSLA at Year 1 and 2 has been highly beneficial, all junior teachers are trained.</li> <li>2. Provision of advice and guidance from an expert facilitator (ALL) has enabled kaiako to have clarity about what to teach and how to organise for learning. The extra staffing provision the ALL programme provides has allowed kaiako to spend more time with ākongā who need more support than normal.</li> <li>3. Attendance and lateness is likely to have negatively impacted on the achievement of some ākongā, with many in the target groups having higher non-attendance than the rest of the school due to either 'medical' or 'holidays in term time'.</li> <li>4. Ākongā in the target groups have a wide range of diverse learning needs, which are not easily catered for within a normal classroom programme.</li> </ol>		
<p><b>Evaluation - Where to next?</b></p> <ol style="list-style-type: none"> <li>1. Kaiako and senior leaders should delve into what a good reading programme might look like at all levels to ensure that kaiako have clarity about how to plan for quality reading programmes so that very capable readers are being extended and those who need support have enough opportunities to engage in supported practice activities and receive sufficient instructional sessions per week</li> <li>2. Continue to seek grant funding from local community organisations to provide 1:1 tuition for children with high learning needs</li> </ol>		



3. School leaders and kaiako must consider the reasons for apparent underachievement within our ākonga Māori group and work with whānau to support accelerated progress for this group.
4. SLT provide time and guidance to moderate OTJs in reading, maths and (continue it with) writing
5. Identify priority learners and monitor progress termly
6. Inquire into quality reading programmes to ensure kaiako have clarity about how to plan for quality reading programmes that extend capable readers and support priority learners.