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# ANNUAL REPORT

**RICCARTON HIGH SCHOOL**

Te Kura Tuarua o Pūtaringamotu

[www.riccarton.school.nz](http://www.riccarton.school.nz)

(03) 348 5073

NO: 0334

# RICCARTON HIGH SCHOOL ANNUAL REPORT 2023



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## KIWISPORT:

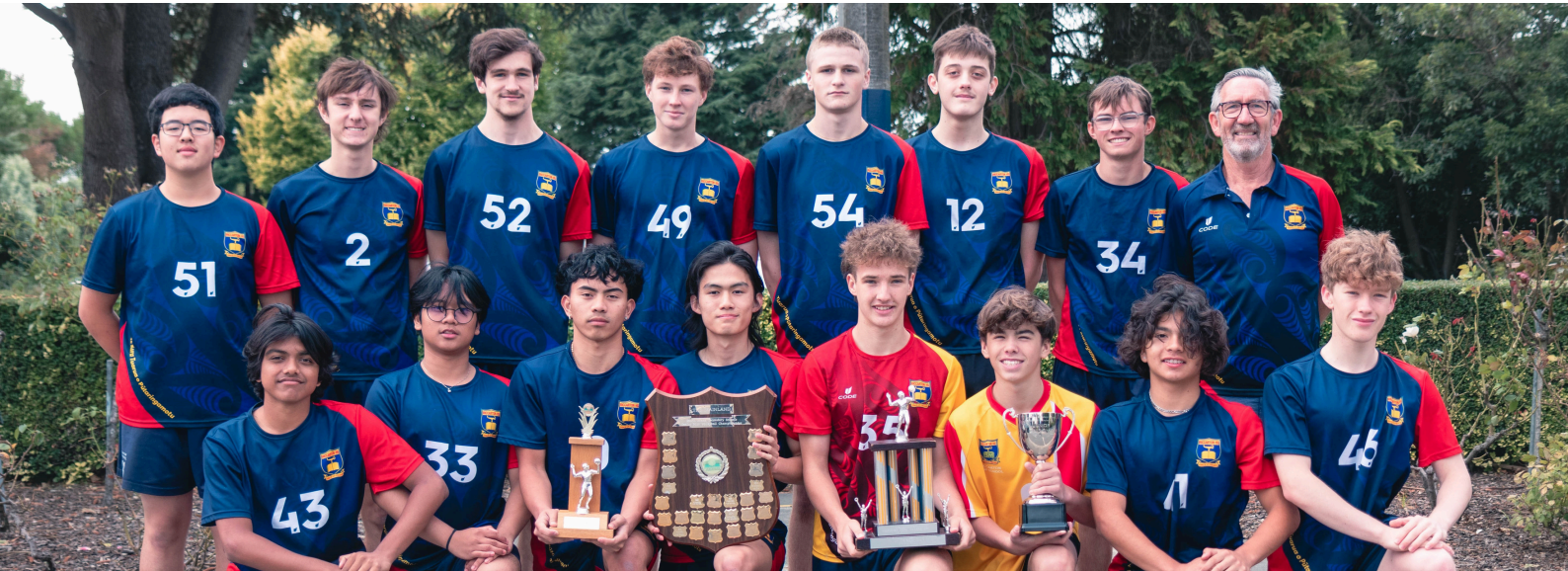
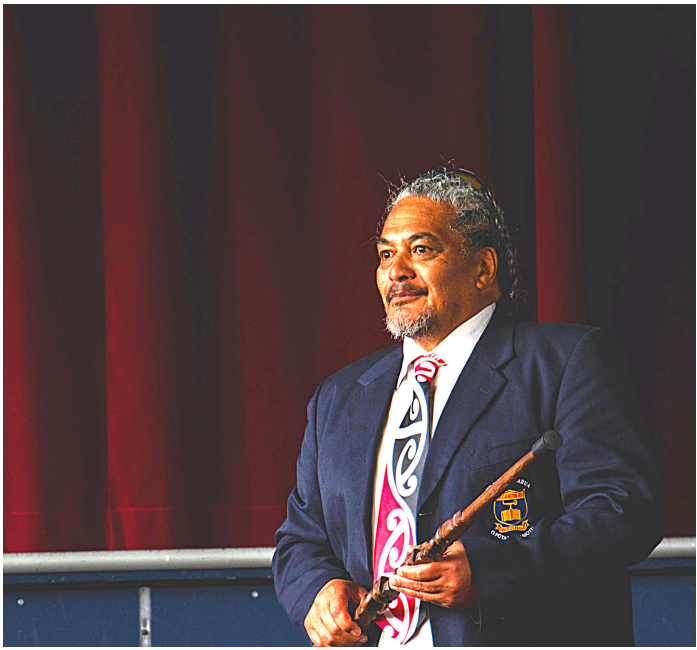
Kiwisport is a government funding initiative to support students' participation in organised sports. In 2023 the school received funding of \$26,109.13. Previous years funding:

- 2022 = \$25,969.55
- 2021 = \$26,084.40
- 2020 = \$26,235.10

This funding subsidised a portion of the Sports Coordinator's salary. The Sports Coordinator oversees the sports programme.



## CHAIRPERSON'S AND PRINCIPAL'S REPORT





# CHAIRPERSON'S REPORT

The redevelopment of our school has been on the Board of Trustees agenda ever since I started eight years ago and even before that, as essentially it is an earthquake repair programme. The earthquakes were more than 12 years ago now, so that puts a timeframe on things.

Thus, the opening of our first new building Manu Tiria in October 2023 was a momentous celebration. There will be decades of wonderful lessons to come within those walls and that's an exciting prospect. Our second new building is going up apace and will be ready in the latter half of 2024.

Special things happen at Riccarton High School. We aim to have students leave as lifelong learners. We want them to have a strong sense of values and commitment to service as well as acquiring practical and relevant skills for life.

The board is quietly getting on with things – it's unseen and unsung mahi and I appreciate everyone's efforts as volunteers. Alongside our principal, student representative and staff representative, are my fellow parent representatives Mark Paul, Andrea Dowty, Brendon Eason, Farah Khosravi, Warren Poh, Monique Lindsay and Brigid McNeill. As your board members we're living the Riccarton Way – lifelong learners, serving our community, aiming for excellence and doing our best.

I acknowledge our wonderful staff who are devoted educators, as well as people who are looking after our kids' wellbeing every day. Teaching is not an easy or simple profession and in recent years the pandemic and industrial action have made things even more complicated. On behalf of the Board, I thank you all for your dedication.



In 2023 we welcomed a new Deputy Principal Anthea Knowles. It has been great getting to know Whaea Ant. We also appointed Joel Hammond as Deputy Principal. Joel had been acting in the position and succeeded in gaining the position in a field of high-calibre candidates. Anthea and Joel along with our Assistant Principal Carole Lake, provide the effective management and essential empathy and care that epitomise the Riccarton Way – my thanks to them.

The spirit of our school spreads from our principal. 2023 was another year in which it has been a pleasure to work with Neil Haywood through the many challenges we have faced. Neil inspires others to dream more, learn more, do more and become more. That is a special quality.

**Janine Ogier**  
**PRESIDING MEMBER, RICCARTON HIGH SCHOOL BOARD OF TRUSTEES**



# PRINCIPAL'S REPORT

Tēnā koutou katoa

As we celebrate Riccarton High School's 65th year in existence, we also take time to acknowledge those past and present who have contributed so much to making our school the special place it is today. Just one such example is Mr Chris Nielsen who retired from teaching at the end of the 2023, after an impressive 43 years of dedicated service to Riccarton, both inside and outside of the classroom. Chris is truly a 'legend' in every sense of the word. We wish him all the best with the next chapter of his life.

Reflecting on 2023 also allows us to acknowledge the immense number of successes for both our students and staff in many different aspects. It is our wider definition of the word, 'success' which I see as a key strength of Riccarton High School. Although academic success should and always will remain at the heart of what we do, it is important that we also acknowledge success in its various forms. Success for some members of our diverse student community is about getting to school on time each day. It's about being organised and in a 'ready to learn' state for each class. It's even about students being able to hold an articulate and respectful conversation with an adult. These are all examples that translate to success for our Riccarton High School ākonga, and it is important that we celebrate these achievements regularly.

In 2023, the distractions caused by Covid-19 were replaced with other distractions. Issues such as vaping, cell phones in schools (particularly related to the abuse of social media) and increasing rates of truancy, have obviously hit the headlines at the national level; issues which have not escaped us at Riccarton High School. One thing that has not changed for us in 2023 however, has been the immense reward which has come with making a positive change in the lives of our young people and that fact that the overwhelming majority of members in our school community embrace our Riccarton Way values.

There is perhaps no better example of our community coming together in true Riccarton Way fashion than the workday held earlier in the year to support those in the North Island devastated by Cyclone Gabrielle. While we set what we thought was going to be a realistic target of raising \$10,000, the fact that we ended up doubling this amount surely epitomises our Riccarton Way. The amount of \$20,000 was greatly received by schools and kura from Napier through Wairoa to Gisborne.

In 2023 we also acknowledged the challenges and disruptions caused by industrial action in the first half of the year. Despite this, one thing we know about the last 3 years is that many of our young people have developed far greater skills than some of us would have developed at their age. They have been able to adjust and adapt to ensure that their academic goals remain a priority. To our staff, we also acknowledge their mahi in 2023. Despite the distractions referred to earlier, they have remained committed to our students either in a teaching or support role.

An exciting aspect of 2023 has seen the opening of our new classroom block, Manu Tiria, which provides a new home not only for the visual and performing arts area of the school but also our careers team, in addition to general teaching spaces. The planning for this building (the first of 3 being built) began back in 2018 and now over 5 years later we celebrate what will be an amazing building, not only for our school community but also for the wider community.

To those students and their whānau who leave us at the end of this year, we thank you for your contribution to our school. For our young people, I hope that Riccarton High School has instilled in you a strong set of values which will be useful as you move onto the next phase of your life. We look forward to hearing about your amazing achievements in years to come.

Nō reira kia tau te mauri. Tēnā koutou, tēnā koutou, tēnā koutou katoa

**Neil Haywood**  
**PRINCIPAL RICCARTON HIGH SCHOOL**

# GOOD EMPLOYER STATEMENT

## Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2022.

The following questions address key aspects of compliance with a good employer policy:




### REPORTING ON THE PRICIPLES OF BEING A GOOD EMPLOYER

How have you met your obligations to provide good and safe working conditions?	Through the school's Employer Responsibility Policy, the Board takes all steps, so far as reasonably practical, 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.
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	This programme ensures that all of our employees and applicants for employment are treated according to their skills, qualifications, abilities and aptitudes without any form of bias or discrimination. The programme fulfils the requirements set out for schools under the Public Service Act.
How do you practise impartial selection of suitably qualified persons for appointment?	The Board has delegated the position of EEO to the Principal. In all aspects of recruitment, training, promotion, conditions of service and career development, the Board shows a commitment to selecting the person most suited to the position in terms of skills, experience and qualifications. The Board also recognises the value of diversity within the staff and the employment requirements of diverse individuals or groups. The Board ensures that employment practices are fair and free from any bias.
How are you recognising: <ul style="list-style-type: none"><li>• The aims and aspirations of Maori,</li><li>• The employment requirements of Maori, and Greater involvement of Maori in the Education service?</li></ul>	The Board supports the principals of partnership, protection and participation to meet our obligations under te Tiriti o Waitangi. The school actively seeks guidance to help us meet the needs of our kaimahi. Kaiako are also supported to build their knowledge and skills in te reo Maori. Regular opportunities are offered which allow a greater understanding of culturally responsive practice.
How have you enhanced the abilities of individual employees?	The Board ensures that they provide equitable opportunities for professional development to meet identified needs. There is recognition from the Board with the importance that professional development plays in building employee capabilities and competence. Regular opportunities are provided for new employees to take on new roles/responsibilities.
How are you recognising the employment requirements of women?	Through the school's Employer Responsibility Policy not only are duty of care obligations met but also all reasonable concerns and requests made by female employees are responded to.
How are you recognising the employment requirements of persons with disabilities?	Through the school's Employer Responsibility Policy not only are duty of care obligations met but also all reasonable concerns and requests made by employees with disabilities are responded to.



# GOOD EMPLOYER STATEMENT

**Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy. The Ministry of Education monitors these policies:**

REPORTING ON EQUAL EMPLOYMENT OPPORTUNITIES (EEO) PROGRAMME/POLICY	YES	NO
Do you operate an EEO programme/policy?		
Has this policy or programme been made available to staff?		
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?		
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?		
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?		
Does your EEO programme/policy set priorities and objectives?		

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# TE TIRITI O WAITANGI

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Te Tiriti o Waitangi is one of Aotearoa New Zealand's founding documents and represents the binding contract between Māori and the Crown. Riccarton High 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 Riccarton High 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

Riccarton High 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**

Riccarton High 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**

Riccarton High 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 ākonga contexts (NELP Priority 6).

## **Participation**

Riccarton High 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).



# SELF REVIEW

RHS GALA DAY 24







# RICCARTON HIGH SCHOOL

*Te Kura Tuarua o Pūtaringamotu*

## Annual Implementation Plan 2023-End of Year

To be read in conjunction with:

The Strategic Plan 2022-2025, Student Achievement Target Plan 2023, International Student Strategy 2022-2025, Maori and Bicultural Strategy 2022-2025, e-Learning Strategy 2022-2025 and Kāhui Ako Strategic Implementation Plan 2023.

Progress Indicators:	
A	= Achieved
PA	= Partially Achieved
IP	= In progress
N	= Not Achieved
O	= Ongoing

### Analysis of Variance

ANNUAL PRIORITY	STRATEGY	TACTICS	RESPONSIBILITY	SUCCESS	PROGRESS		Final
					Term 1	Term 2	
1. To reinvigorate the Riccarton Way.	M1: A, B, C M2: A, B, C, D, E M3: A, B, C, E M4: A, B, C, D, E	1.1 Opportunities (e.g., Assemblies) are utilized effectively to reinforce our RW values and the expected tikanga in terms of behaviours.	All staff.	Regular opportunities are used to reinforce our expectations.	IP	IP	A
		1.2 Opportunities for celebrating successes are utilized regularly (e.g., Spirit of Riccarton Awards).	Senior Leadership Team, Kaiarataki, Kaitiaki, Whānau and subject teachers.	A culture of celebration is promoted & maintained.	IP	IP	A
		1.3 Visual elements of our RW ethos (e.g., posters) are used and referred to in everyday practice.	All teaching staff.	Visual elements are not only present but also used as tools in effectively promoting our RW values.	IP	IP	A



ANNUAL PRIORITY	STRATEGY	TACTICS	RESPONSIBILITY	SUCCESS	PROGRESS		Final
					Term	1	
		1.4 Regular analysis of data (e.g., referrals) is undertaken to allow for identification of trends with behaviours.	Senior Leadership Team, teaching staff.	Staff are regularly presented with data which allows analysis and next steps to be identified.	IP	IP	A
		1.5 Pastoral Collabs are used to upskill staff so that there is a consistent approach with the way that they respond to classroom behaviours.	Senior Leadership Team, Kaiarataki, Kaitiaki.	A consistent approach is taken in relation to a range of classroom behaviours.	IP	IP	A
		1.6 All RW values are displayed in target languages throughout learning areas.	Senior Leadership Team, Leaders of Learning.	Our culturally diverse students are able to understand our RW values in their own targeted language.	IP	IP	O

ANNUAL PRIORITY	STRATEGY	TACTICS	RESPONSIBILITY	SUCCESS	PROGRESS		Final
					Term	1	
2. To ensure that the needs of our diverse learners are met.	M1: A, B, C, D M2: A, B, C, D, E M3: A, B, C, D, E M4: A, B, C, D, E M5: A, B	2.1 Feedback from our key stakeholders is used to help shape learning programmes.	Senior Leadership Team, Leaders of Learning, teaching staff.	Learning programmes reflect the needs of our key stakeholders.	IP	IP	O
		2.2 Professional learning time is set aside to support the implementation of Deeper Learning as it becomes the Riccarton Way of Learning.	Senior Leadership Team, Deep Learning Team, teaching staff.	Teaching staff continue to embed the principles of Deeper Learning into their practice as it transitions into the Riccarton Way of learning.	IP	IP	O
		2.3 Strategies are used to align Mātauranga Māori into learning programmes.	Senior Leadership Team, Leaders of Learning, teaching staff.	Mātauranga Māori is successfully woven into learning programmes.	IP	IP	O
		2.4 Each individuals' capabilities and interests are identified which will allow them to be supported to access opportunities within and beyond school.	Teaching staff, Whānau teachers, Careers Department.	Individual pathways are created which meet their needs.	IP	IP	O

		2.5 Ensure a best practice approach is promoted with teachers.	Teaching staff, Specialist Classroom Teacher.	Best practice is shared between colleagues.	IP	IP	A
		2.6 Professional learning time is allocated to ensure that there is a common approach to literacy/numeracy and UDL.	Senior Leadership Team, Learning Support Team, Literacy/Numeracy Coordinators, teaching staff.	Teachers working collaboratively to produce units of work which show consideration of learner needs.	IP	IP	A
3. To bring the schools' cultural narrative to life.	M1: A, B, C M2: A, B, C, D, E M3: A, B, C, E M4: A, B, C, D, E M5: A	3.1 Strategies are used to align Mātauranga Māori into learning Programmes.	Senior Leadership Team, Leaders of Learning, teaching staff.	Mātauranga Māori is successfully woven into programmes.	IP	IP	O
		3.2 A process is worked through with our redevelopment project where designs and the naming of various areas clearly reflect our cultural narrative.	Senior Leadership Team, all staff.	Our building spaces clearly reflect our cultural narrative.	IP	IP	PA
		3.3 Ongoing professional learning time is used to upskill our staff on aspects of Te Ao Māori and Te Reo Māori.	Senior Leadership Team, all staff.	Our staff become more confident and competent in their knowledge of Te Ao Māori and the use of Te Reo Māori.	IP	IP	A

		<p>3.4 Teachers use opportunities to practice language and share aspects of Te Ao Māori with our ākonga.</p>	<p>Teaching staff.</p>	<p>Teachers regularly share aspects with their ākonga.</p>	<p>IP</p>	<p>IP</p>	<p>A</p>
		<p>3.5 Continue to build on our Memorandum of Understanding with Ngāi Tahu.</p>	<p>Senior Leadership Team.</p>	<p>Riccarton High School continues a close and productive relationship with Ngāi Tūāhuriri.</p>	<p>IP</p>	<p>IP</p>	<p>O</p>



## **Annual Implementation Plan 2023-Statement of Variance**

In 2023 we had 3 key priorities:

- ***To reinvigorate the Riccarton Way***
- ***To ensure that the needs of our diverse learners are being met.***
- ***To bring the school's cultural narrative to life***

Comments (refer to Annual Implementation Plan)

### **1. *To Reinvigorate the Riccarton Way***

#### **1.1 Status: Achieved.**

Our objective with this priority was to ensure that our Riccarton Way remains at the forefront of all that we do at Riccarton High School particularly with how we think, act and relate to others both as students and staff. Through a variety of platforms- assemblies, issuing of Te Tohu Wairua awards, setting of clear behavioural boundaries and analysis of data to inform next steps I believe that we achieved this goal. Of course, the challenge for us is to ensure that our strong focus on this type of ethos remains as we juggle a number of internal and external priorities.

#### **1.2 Status: Achieved.**

Te Tohu Wairua awards have remained a key part of our celebration of success in 2023. What is particularly pleasing is to see student success being celebrated at each where assembly with each taking on their own unique flavour while having the common element of the Riccarton Way at the centre of the acknowledgement.

#### **1.3 Status: Achieved.**

We continue to display the visual elements of our ethos around the school. It is important that we continue to update these visuals on a regular basis so that they remain relevant to our current student population.

#### **1.4 Status: Achieved.**

Throughout 2023 data was presented and analysed at least twice a term at staff meetings. This focused on referrals, detentions and the number of Te Tohu Wairua awards in addition to examining attendance trends.

#### **1.5 Status: Achieved.**

Clear processes are evident in terms of the consistent approach teachers are taking with a range of classroom behaviours. Professional learning time was set aside to examine both minor versus major behaviours and what the appropriate responses should be in each of these contexts.

### **2. *To ensure that the needs of our diverse learners are being met.***

#### **2.1 Status: Ongoing.**

A number of opportunities were provided throughout 2023 to allow our diverse community not only to be informed about what is happening within our school but also to seek feedback. These included hui with Maori whanau and Pasifika parents as well as gatherings with our Chinese, Muslim and Filipino communities. In preparation for our revised Strategic Plan in 2025 a significant amount of school community consultation will need to be undertaken by the Board throughout 2024.

## **2.2 Status: Ongoing.**

In 2023 a focus was put on creating a common approach to learning design particularly with understanding the needs of our diverse learners, preparing them for success and for teachers to be provided with opportunities to share best practice. This work will be ongoing in 2024 where our goal will be to create a consistent and collaborative model of teaching and learning across all curriculum areas.

## **2.3 Status: Ongoing.**

This work is a key aspect of the NCEA change programme. Throughout 2023 curriculum areas focused on weaving Mautauranga Maori principles through their unit plans. This will continue in 2024.

## **2.4 Status: Ongoing.**

Riccarton High School has certainly advanced its mahi around being able to develop a variety of pathways for our diverse learners and the opportunities available to them. The introduction of the Gateway programme in 2024 is one such example of this. The next step will be to ensure that all learning areas are explicitly making a connection between the learning that students receive at school and how this relates to their real world career aspirations.

## **2.5 Status: Achieved.**

In 2023 this was achieved through the collaborative approach that we took around the Riccarton Way of Learning- A key aspect of which has been to provide opportunities to share elements of best practice.

## **3. *To bring the schools' cultural narrative to life***

### **3.1 Status: Partially Achieved.**

The real success out of 2023 was to finally have a cultural narrative produced- a document which shares and builds a common understanding around our heritage, values, traditions and connections to the whenua. An addition document was produced which describes the narrative behind our first new classroom block, ***Manu Tiria***. What remains is to enhance the narrative on this block with specific artwork/manifestations.

### **3.2 Status: Achieved.**

By the end of 2023 over 60% of our teaching/support staff had completed at least level 1 of Te Ahu o te Reo Maori (each course lasting 14 weeks) It has been pleasing to see the acquired knowledge and language skill through this course has now transferred into everyday practice within Riccarton High School.

### **3.3 Status: Ongoing.**

We worked closely with Ngāi Tūahuriri throughout 2023 as they provided advice and guidance around our cultural narrative including the naming of our first new classroom block ***Manu Tiria***.

# ANALYSIS OF VARIANCE

## Student Achievement - Comments

At the senior level of the school our target for level 1-3 of NCEA is to have our students achieving either at or above the national averages. Our analysis focuses on the enrolment-based statistics which are provided by NZQA but also an analysis done by Riccarton High School based on those students participating in a full NCEA course. The latter is a result of the fact that we have a significant number of students who for a variety of reasons (e.g. those undertaking intensive EAL courses) were not entered into a full NCEA course. In 2023 this totalled:

- 43 students at level 1
- 29 students at level 2
- 31 students at level 3

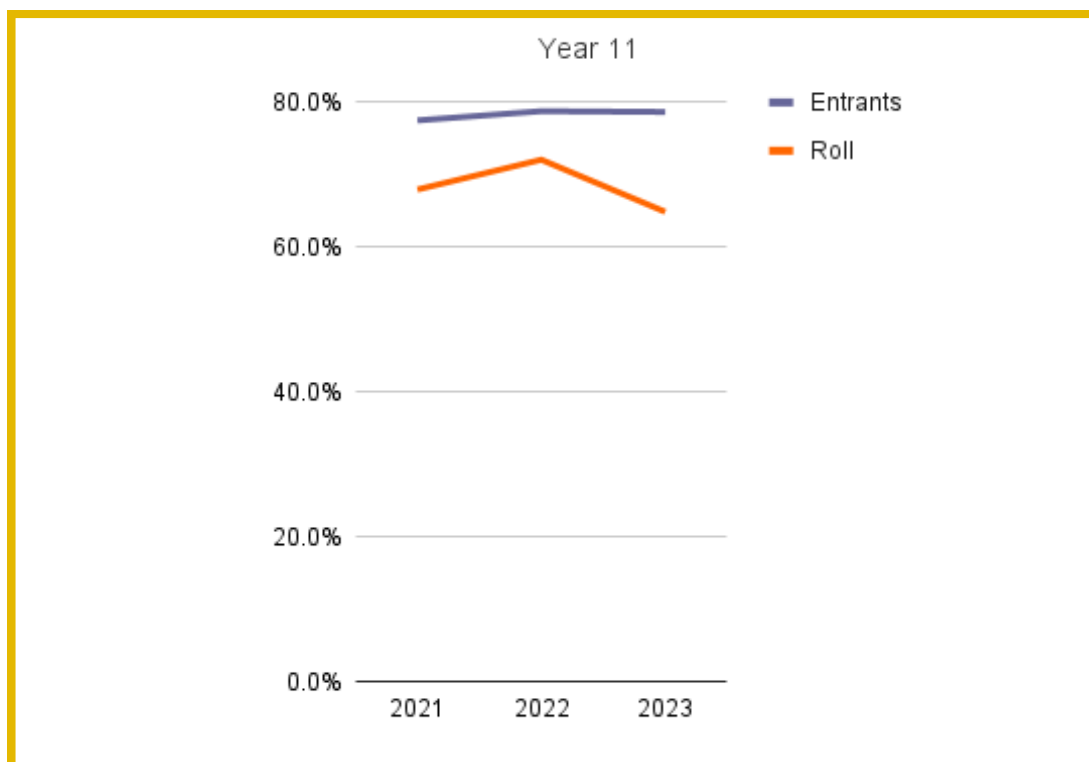
Specific analysis of those students participating in in a full NCEA course compared to NZQA's enrolment-based figures reveals the following:

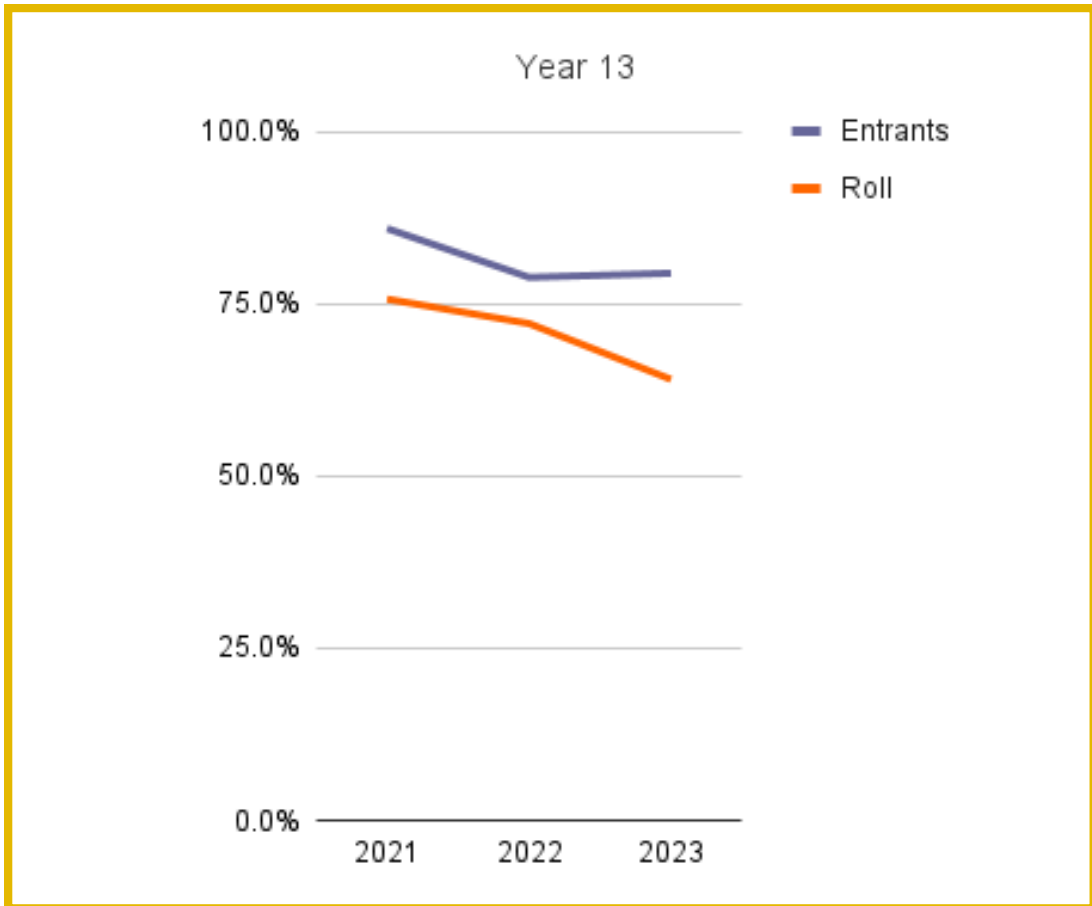
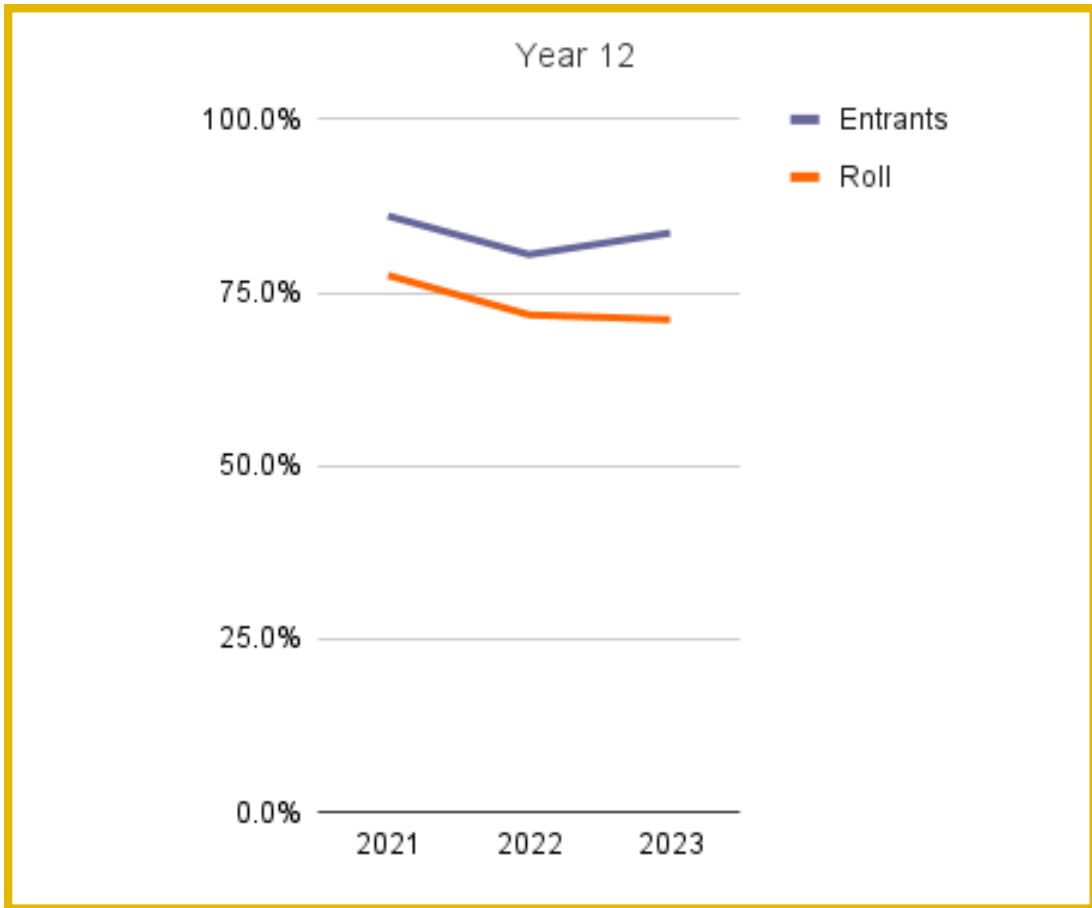
- 78.2% achieved the qualification at level 1
- 83.0% achieved the qualification at level 2
- 76.6% achieved the qualification at level 3

NZQA's enrolment-based figures (all students) for 2023 reveals:

- 64.9% achieved the qualification at level 1 (national average = 61.7%)
- 71.1% achieved the qualification at level 2 (national average = 73.2%)
- 64.0% achieved the qualification at level 3 (national average = 67.7%)

Our level 1 results therefore sat above the national average with level 2 and level 3 sitting below if you look at enrolment based.



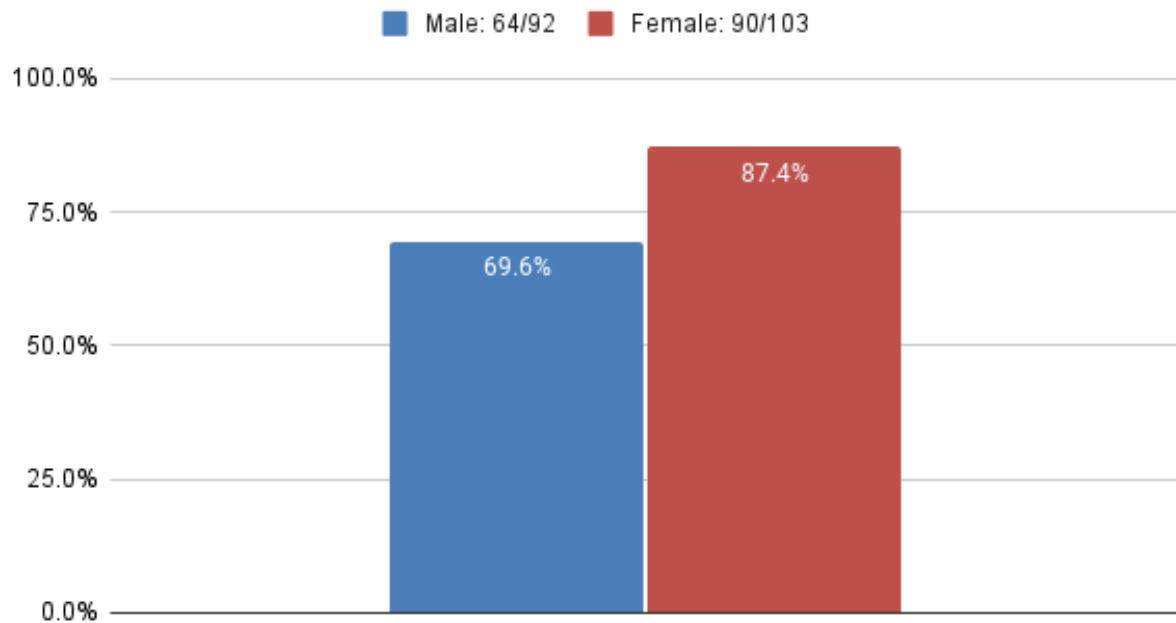




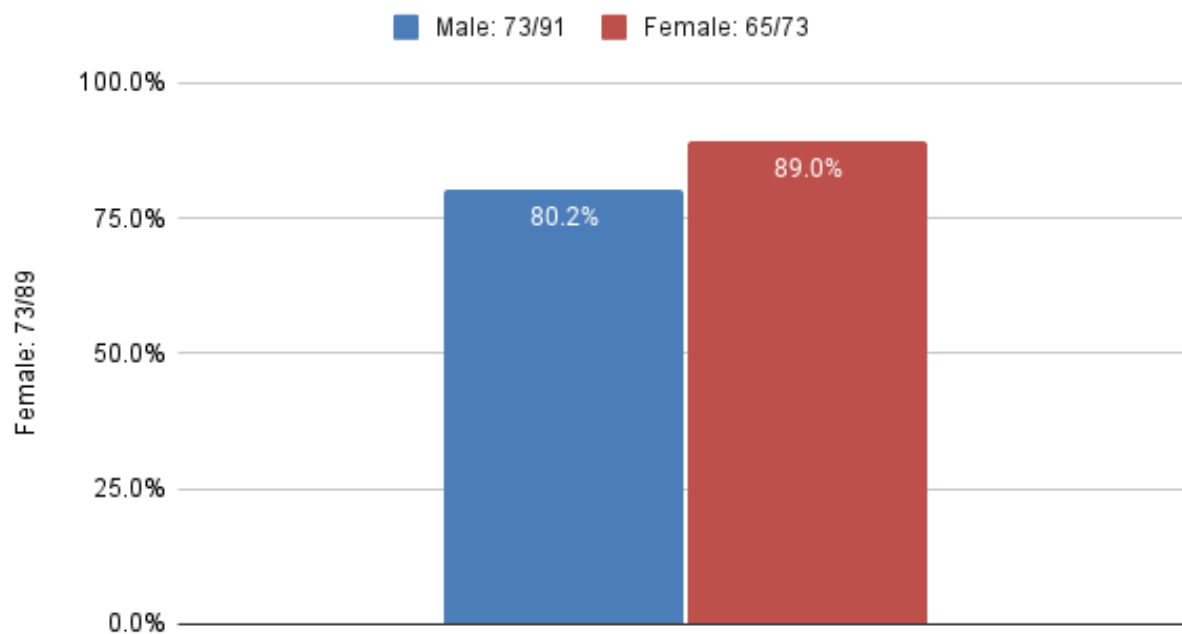
## Gender Based Statistics

PARTICIPATING:

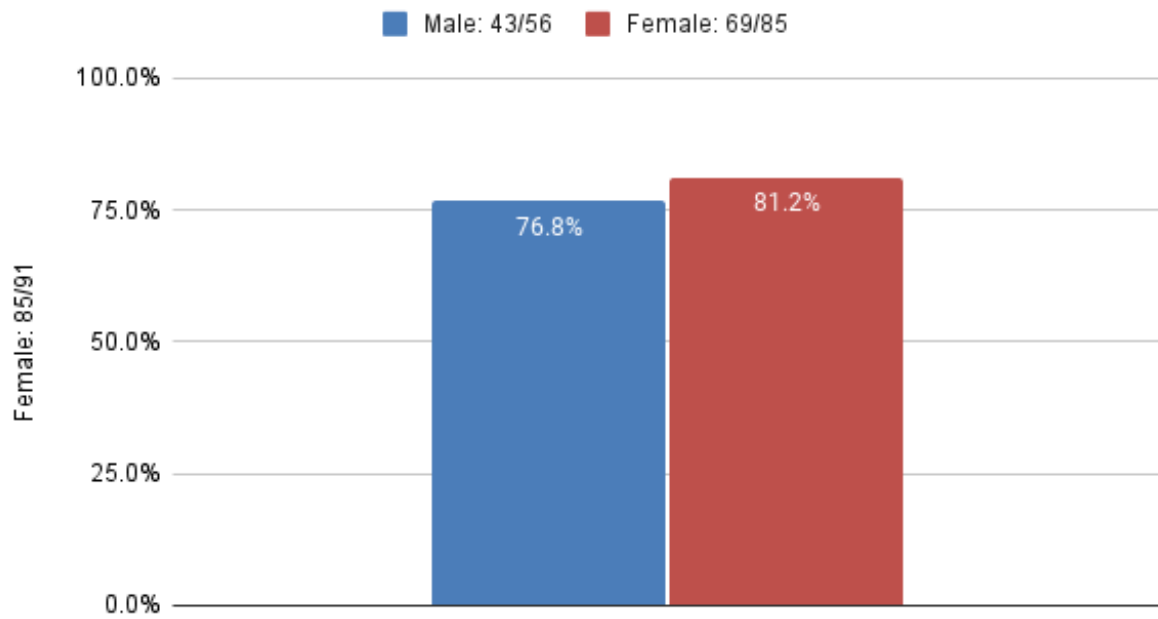
### NCEA Level 1 - Success Rate of Participating Students



### NCEA Level 2 - Success rate of Participating Students

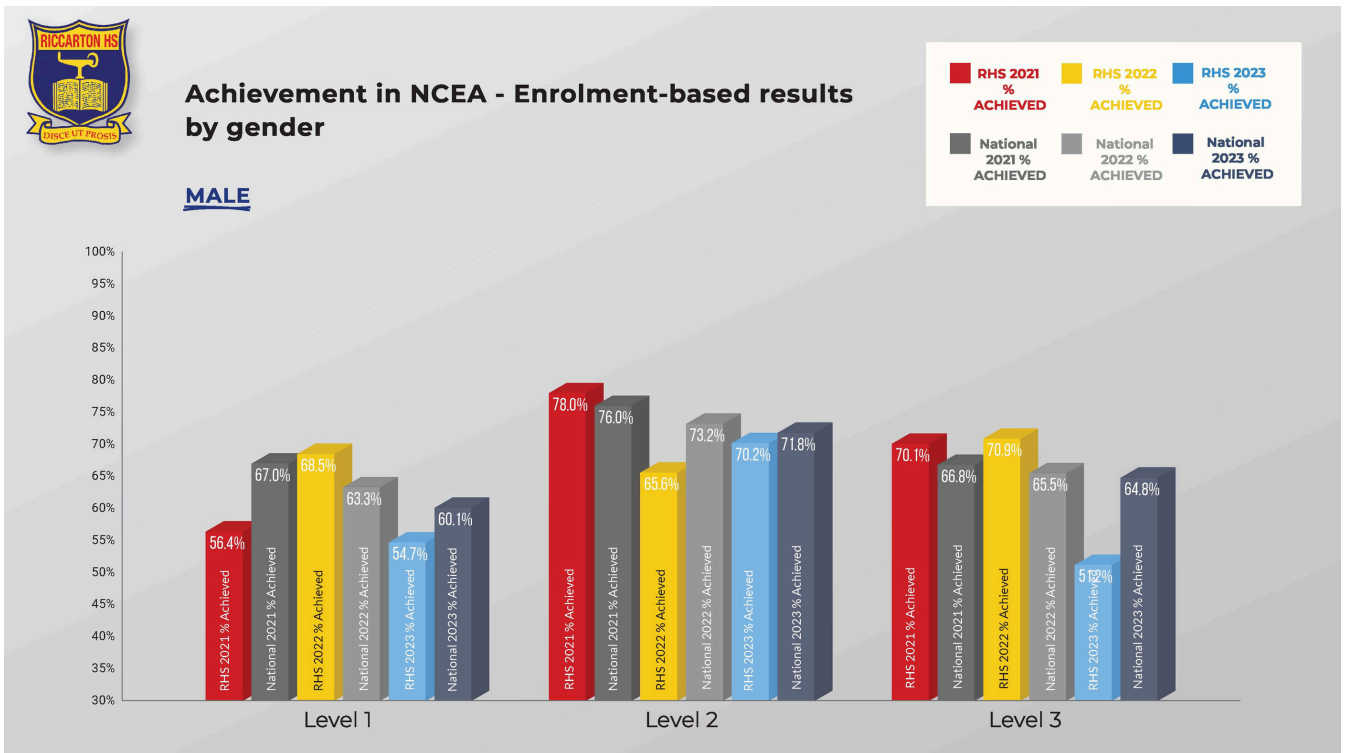


# NCEA Level 3 - Success Rate of Participating Students



## ENROLLED:

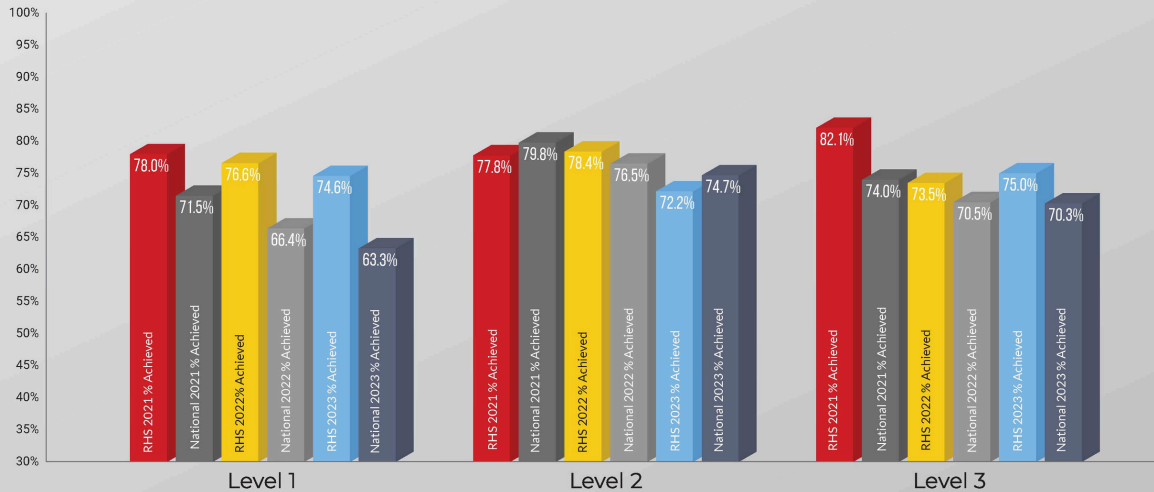
Analysis of our statistics in 2023 shows males continuing to track below the national averages while females essentially sit at or above the national averages.





## Achievement in NCEA - Enrolment-based results by gender

### FEMALE



## Achievement Statistics by Ethnicity

### Asian

Our participation-based statistics show:

- 76.3% of our students achieved at level 1
- 85.3% of our students achieved at level 2
- 77.9% of our students achieved at level 3

Comparing this to the enrolment-based statistics our Asian students sat above the national average for level 1 and level 2 (64.2% versus 59.5% and 72.7% versus 70.7%) but below the national average for level 3 (68.4% versus 70.1%).

### Maori

Our participation-based statistics show:

- 58.6% of our students achieved at level 1
- 76.5% of our students achieved at level 2
- 50% of our students achieved at level 3

Comparing this to the enrolment-based statistics our Maori students sat below the national averages at levels 1 and 3 (43.6% versus 51.9% and 30% versus 56.3%) but above the national average at level 2 (65% versus 64.6%).

## **Pasifika**

Our participation-based statistics show:

- 81.8% of our students achieved at level 1
- 83.3% of our students achieved at level 2
- 77.8% of our students achieved at level 3

Comparing this to the enrolment-based statistics our Pasifika students sat above the national averages at levels 1 and 2 (66.7% versus 52.7% and 80.0% versus 65.0%) and slightly below the national average at level 3 (58.3% versus 60.4%).

## **European**

Our participation-based statistics show:

- 87.8% of our students achieved at level 1
- 83.6% of our students achieved at level 2
- 86.0% of our students achieved at level 3

Comparing this to the enrolment-based statistics our European students achieved above to national average at level 1 ( 68.9% versus 67.2%) but considerably below the national averages at levels 2 and 3 (68.8% versus 78% and 60.5% versus 71.4%).

## **Enrolment-based results by ethnicity**

### **Asian**

YEAR	LEVEL 1	LEVEL 2	LEVEL 3
2021	75.8%	77.3%	78.9%
2022	83.5%	74.7%	67.0%
2023	64.2%	72.7%	69.4%

### **European**

YEAR	LEVEL 1	LEVEL 2	LEVEL 3
2021	66.3%	81.1%	75.5%
2022	71.3%	76.1%	80.7%
2023	68.9%	68.8%	60.5%

### **Māori**

YEAR	LEVEL 1	LEVEL 2	LEVEL 3
2021	44.1%	72.7%	65.2%
2022	43.3%	53.8%	52.9%
2023	43.6%	65.0%	30.0%

### **Pasifika**

YEAR	LEVEL 1	LEVEL 2	LEVEL 3
2021	61.1%	66.7%	87.5%
2022	50.0%	52.9%	66.7%
2023	66.7%	80.0%	58.3%



## **Leavers Data 2023**

### **Level 1 NCEA (or above)**

At the end of 2023, 84.7% of our leavers departed with Level 1 NCEA or above.

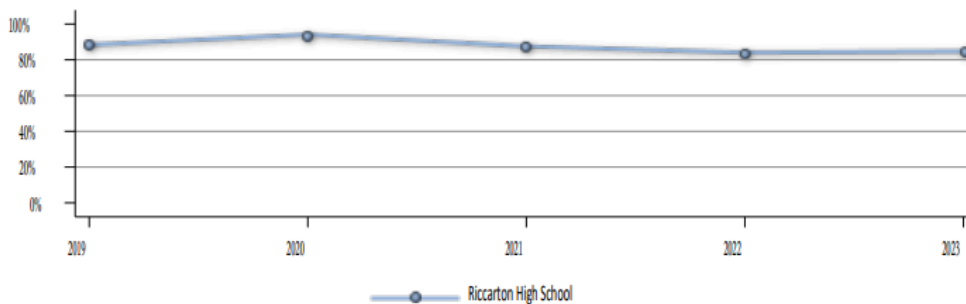
Breaking this down into ethnicities:

- 63.6% of our Maori students left with Level 1 NCEA or above
- 75% of our Pasifika students left with Level 1 NCEA or above
- 93.6% of our Asian students left with Level 1 NCEA or above
- 85.4% of our European students left with Level 1 NCEA or above

By gender:

- 81.1% of our male students left with Level 1 NCEA or above
- 87.7% of our female students left with Level 1 NCEA or above

**Final: School Leavers (2019 - 2023) with NCEA level 1 or above, at Riccarton High School**



### **Level 2 NCEA (or above)**

At the end of 2023, 74.6% of our leavers departed with Level 2 NCEA or above

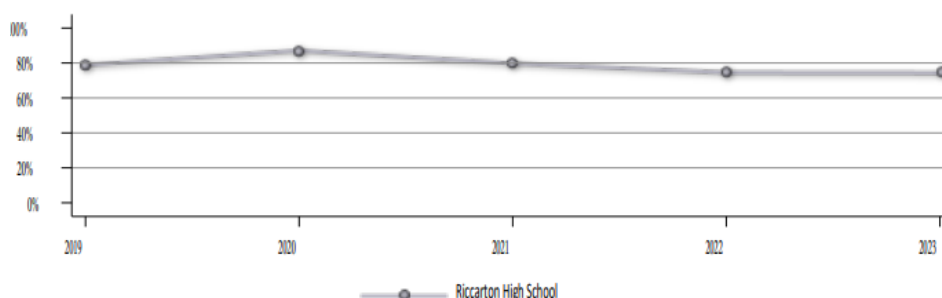
Breaking this down into ethnicities:

- 48.5% of our Maori students left with Level 2 NCEA or above
- 68.8% of our Pasifika students left with Level 2 NCEA or above
- 85.9% of our Asian students left with Level 2 NCEA or above
- 70.9% of our European students left with Level 2 NCEA or above

By gender:

- 70.5% of our male students left with Level 2 NCEA or above
- 78.1% of our female students left with Level 2 NCEA or above

**Final: School Leavers (2019 - 2023) with NCEA level 2 or above, at Riccarton High School**



### Level 3 NCEA (or above)

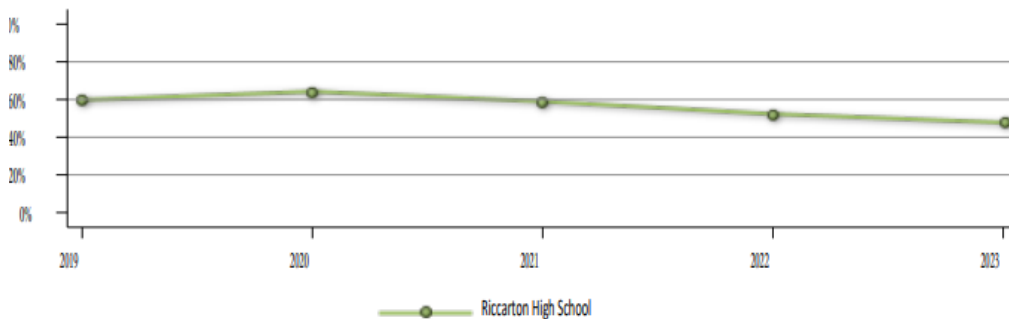
At the end of 2023 47.8% of our leavers departed with Level 3 NCEA or above  
Breaking this down into ethnicities:

- 18.2% of our Maori students left with Level 3 NCEA or above
- 43.8% of our Pasifika students left with Level 3 NCEA or above
- 60.3% of our Asian students left with Level 3 NCEA or above
- 40.8% of our students left with Level 3 NCEA or above

By gender:

- 37.9% of our male students left with Level 3 NCEA or above
- 56.1% of our female students left with Level 3 NCEA or above

Final: School Leavers (2019 - 2023) with NCEA level 3 or above, at Riccarton High School



### University Entrance

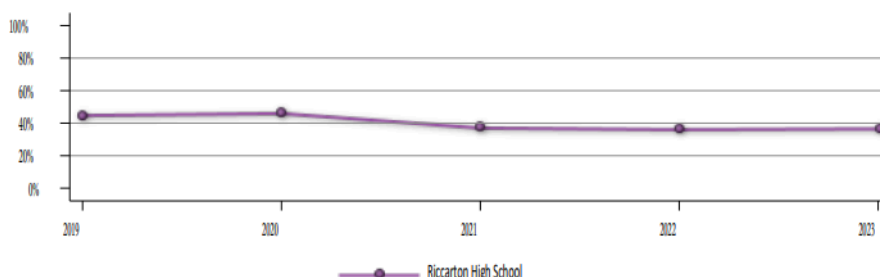
At the end of 2023, 36.4% of our students left with University Entrance  
Breaking this down into ethnicities:

- 12.1% of our Maori students left with University Entrance
- 31.3% of our Pasifika students left with University Entrance
- 43.6% of our Asian students left with University Entrance
- 32% of our European students left with University Entrance

By Gender:

- 27.4% of our male students left with University Entrance
- 43.9% of our female students left with University Entrance

Final: School Leavers (2019 - 2023) with University Entrance award, at Riccarton High School



## **Literacy and Numeracy Common Assessment Activities 2023**

In 2023 we opted into the pilot of the new NCEA literacy and numeracy assessments. We chose to enter the majority of our Year 10 cohort (excluding students sitting an Intensive English programme). This was to check our systems whilst these assessments were still in the pilot phase, and also to provide us with data around achievement rates across a whole cohort.

All students who did not pass in the first event in Term 2 were entered again in Term 4. The results after event 2 in Term 4 give us our overall achievement rate.

<b>CAA</b>	<b>Pass rate after Event 1, Term 2</b> (students who attempted only)	<b>Pass rate after Event 2, Term 4</b> (students who attempted only)	<b>Overall pass rate</b> (including entered students who did not attempt or were absent)
<b>Literacy: Reading</b>	<b>50.2%</b>	<b>59.0%</b>	<b>53.4%</b>
<b>Literacy: Writing</b>	<b>67.6%</b>	<b>70.4%</b>	<b>61.3%</b>
<b>Numeracy</b>	<b>42.6%</b>	<b>73.1%</b>	<b>67.3%</b>

The following trends were identified in the group of students that did not achieve in at least one of these assessments:

- 63% of students who didn't achieve these standards were English Language Learners (ELLs)
- A large number of these ELLs (19 students) also did not start with their cohort at the beginning of Year 9
- The majority of non ELL students who didn't achieve were not working at the required curriculum level to be successful in these assessments.
- 34.3% of Māori received at least one NA, 63.6% of Pasifika students received at least one NA.
- Low attendance was also a common factor in students who did not achieve.

## **Conclusions**

Although our NCEA statistics at the 2 different levels (enrolment based versus participation based) provide 2 different narratives, we move beyond this and look at where we need to focus:

- Obviously, there is a very strong correlation between attendance and achievement. We believe that we have strong systems and processes in place to track our attendance and a strong pastoral network to follow up on issues such as truancy. Absence with some of our learners is a complex issue e.g. reasons around mental health, however our focus also needs to be on the group of learners who are regular attenders but are not achieving as well as they should be. Further investigation is being undertaken into the reasons behind this lack of achievement. We do know from our data that a key reason sits with the increase in the number of EAL students enrolling (those who have English as their second language)



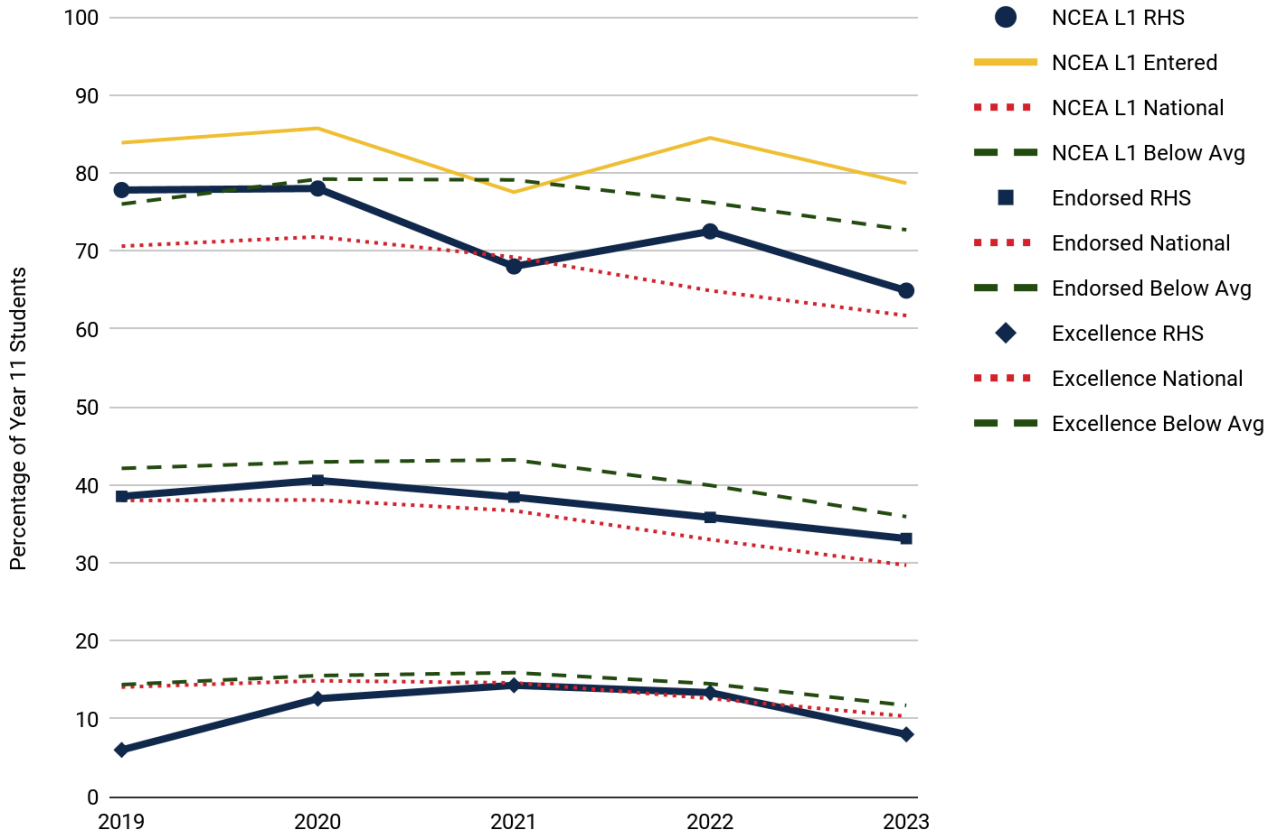
- Our 'Count Me In' Strategy which has been operating for a number of years requires a review. We can identify those students at this time of the year who are at risk of not achieving but we must also be sure that we have an appropriate plan in terms of supporting that learner (where everyone takes ownership) We must also ascertain what success looks like for that learner, when are the 'check ins' and finally, analyse our input versus final results.
- We still have groups who are underachieving. Two of these are Maori and our young men. (We know that both of these have been part of a national trend for decades) It is time to review the strategies that we are using with these groups and decide what improvements need to be made. Our Maori students, for example, need to be regularly attending and feel a sense of belonging. We as teachers also need to continue to have high expectations of our Maori learners.



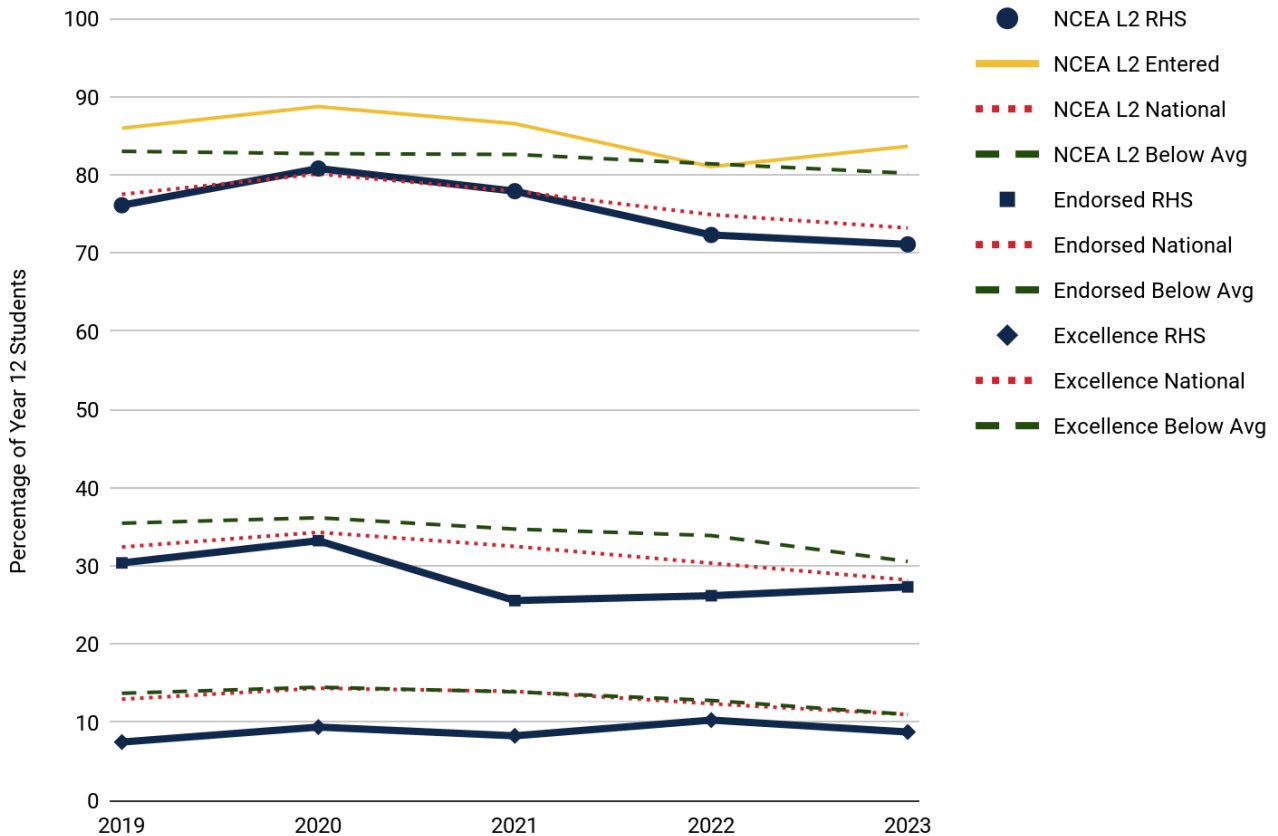


# COMPARISON TO NATIONAL & EQUITY INDEX STATISTICS (ENROLMENT BASED)

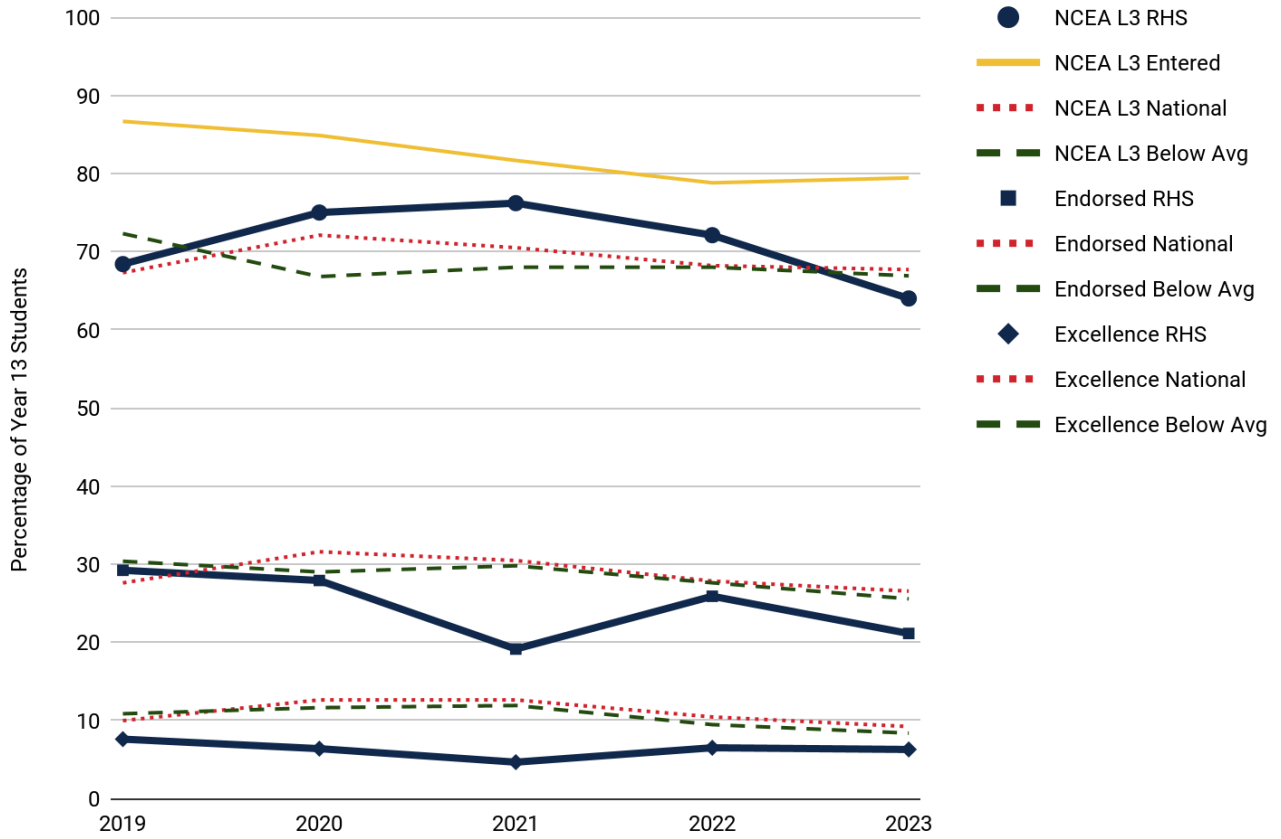
## NCEA Level 1 Results



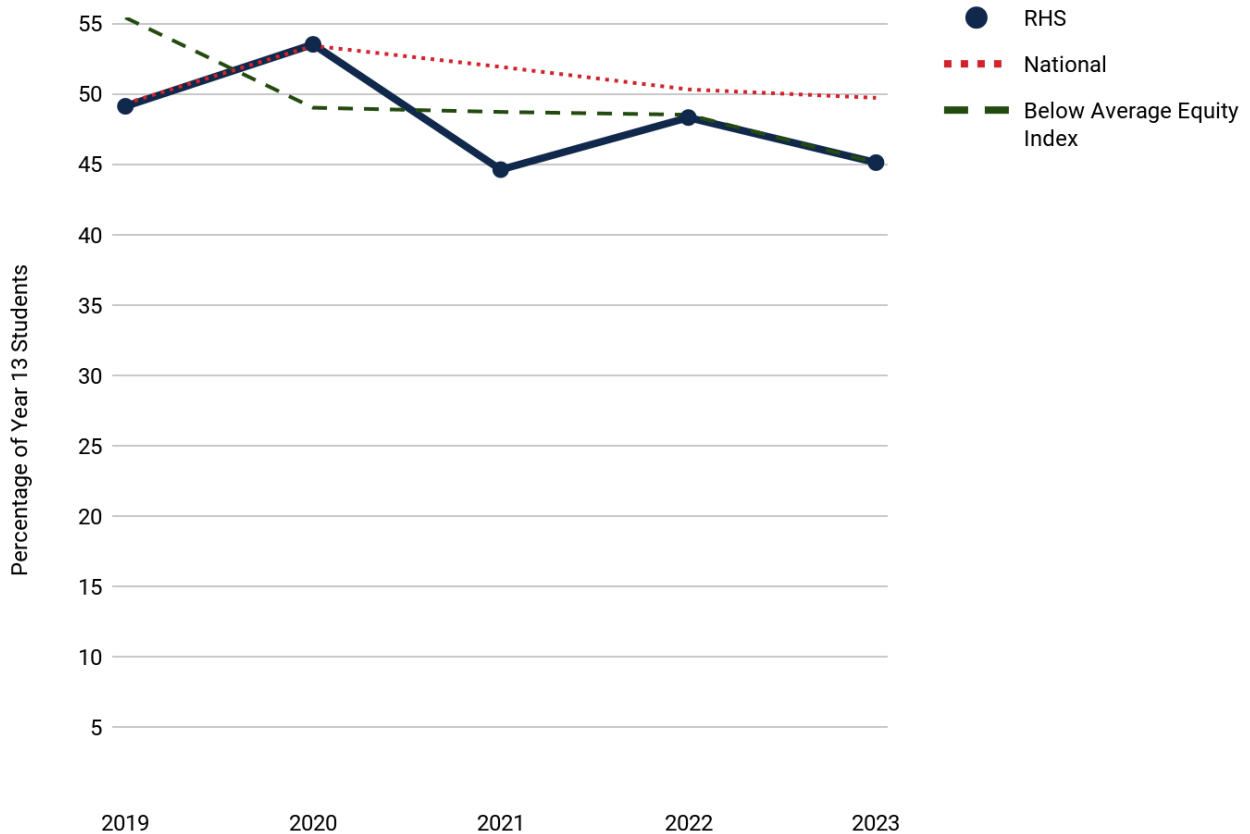
## NCEA Level 2 Results



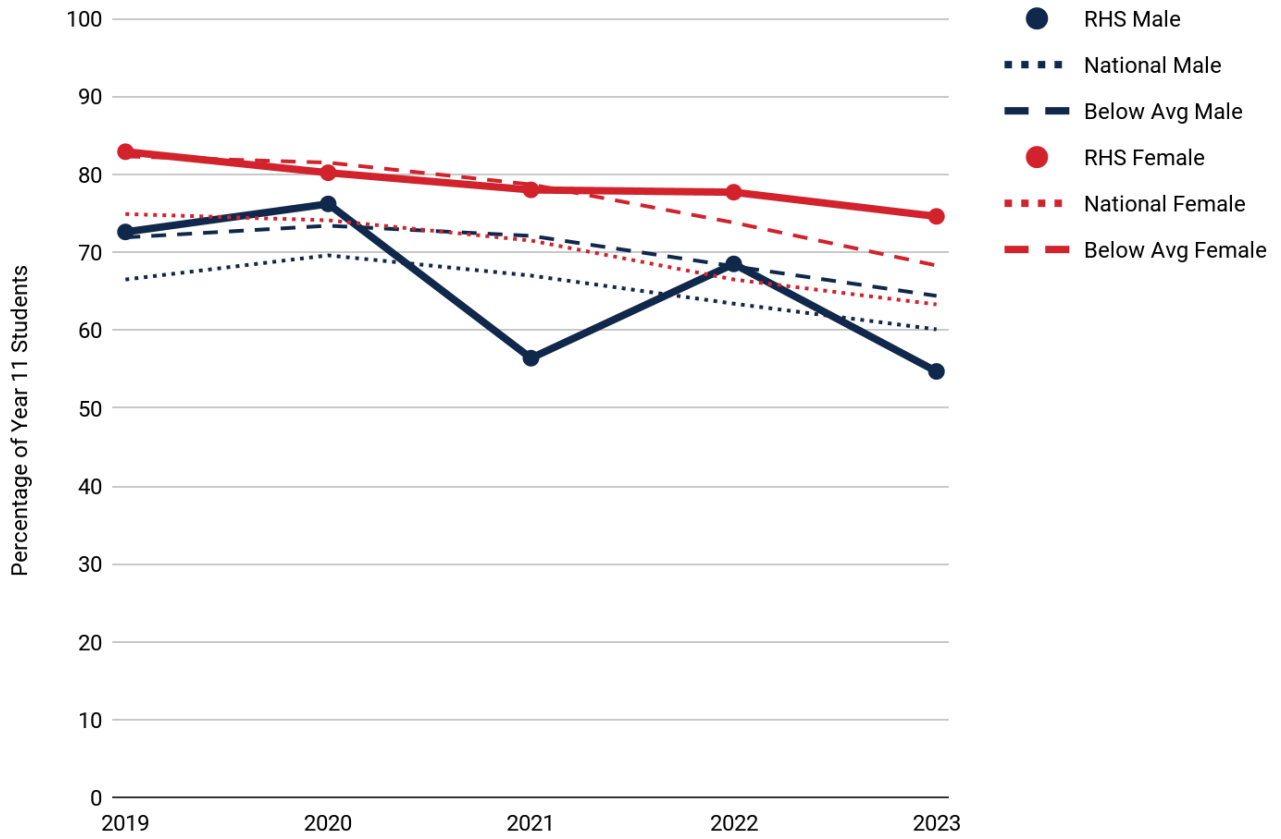
## NCEA Level 3 Results



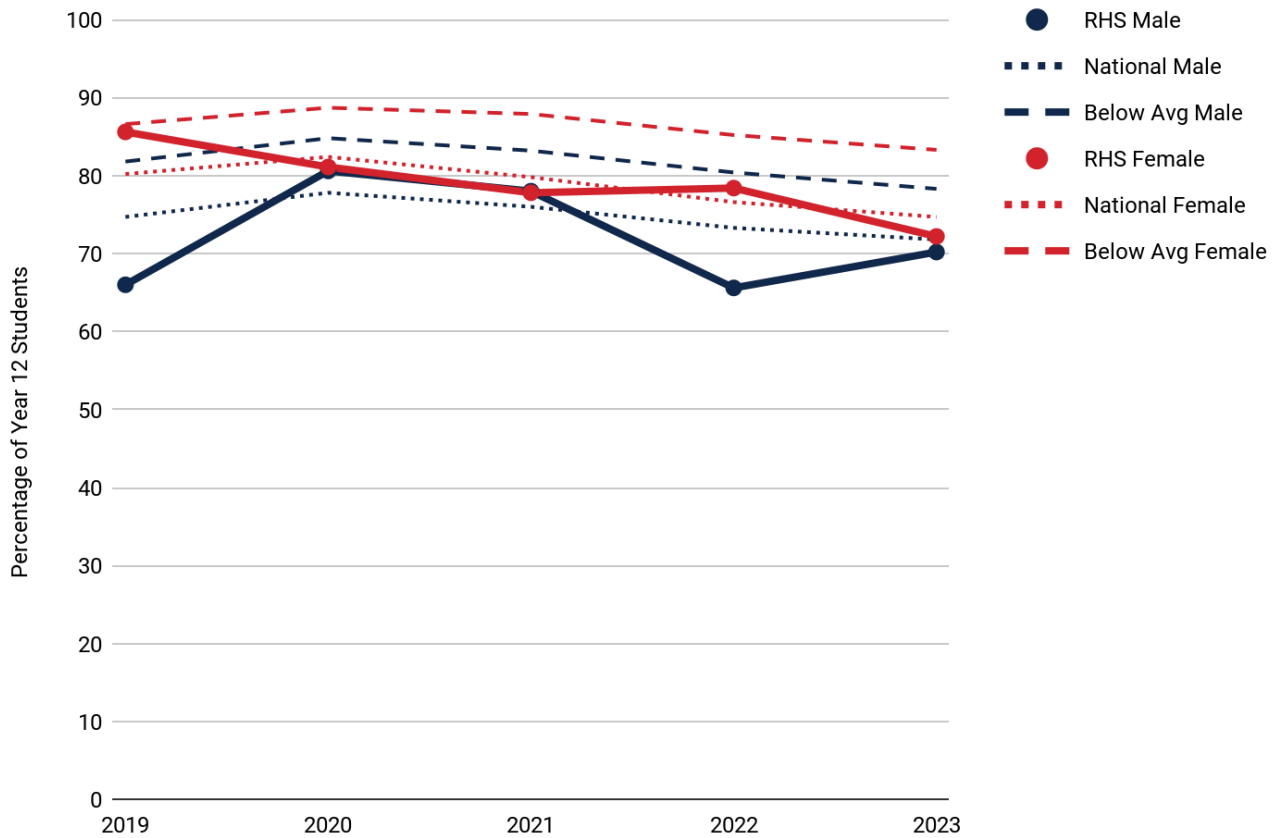
## University Entrance Results



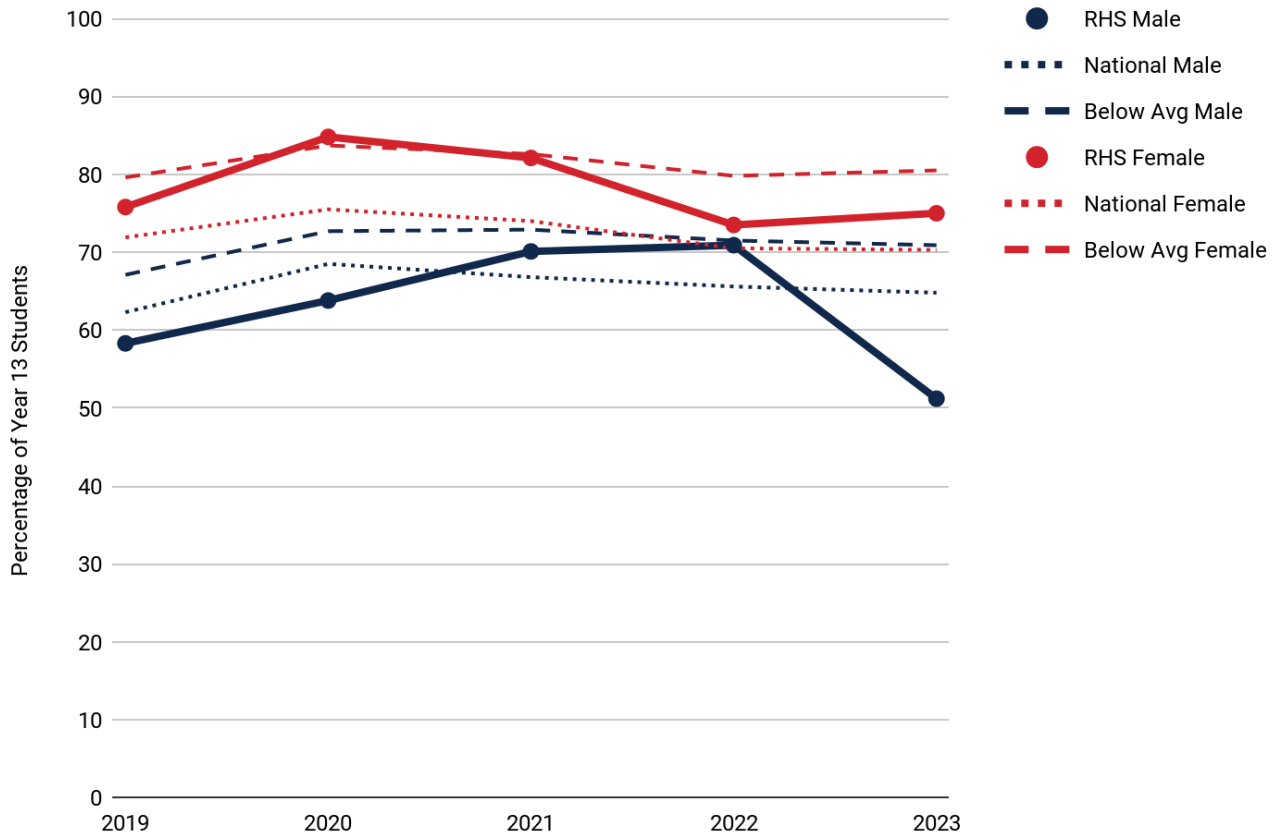
## NCEA Level 1 Results



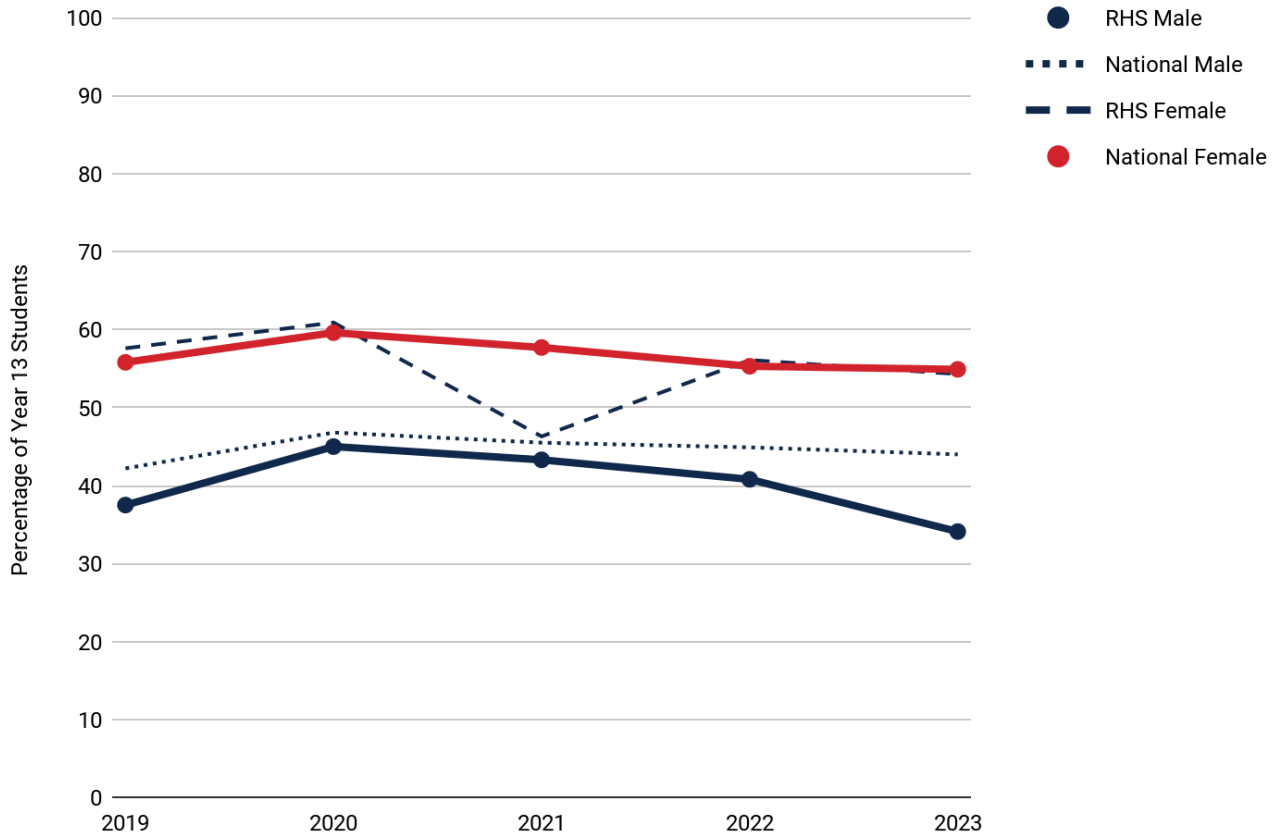
## NCEA Level 2 Results



## NCEA Level 3 Results

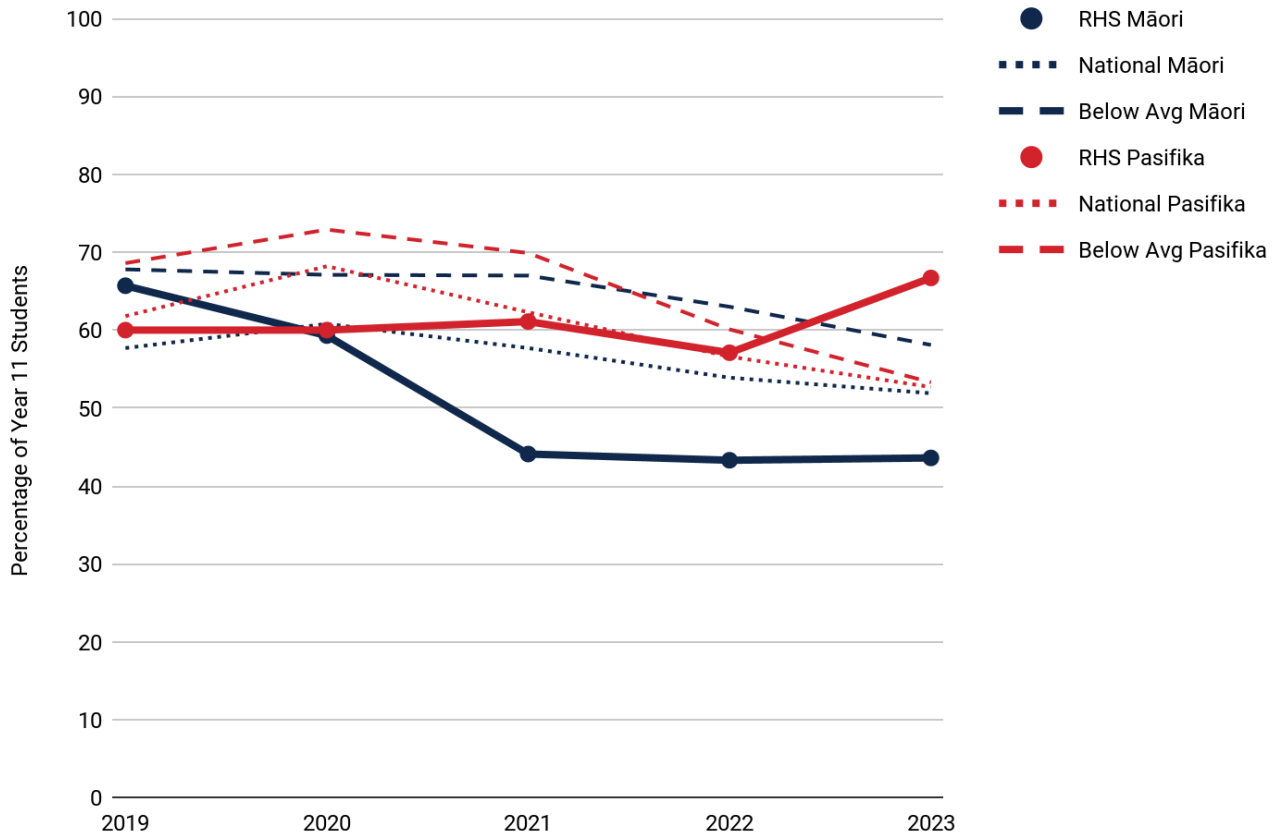


## University Entrance Results

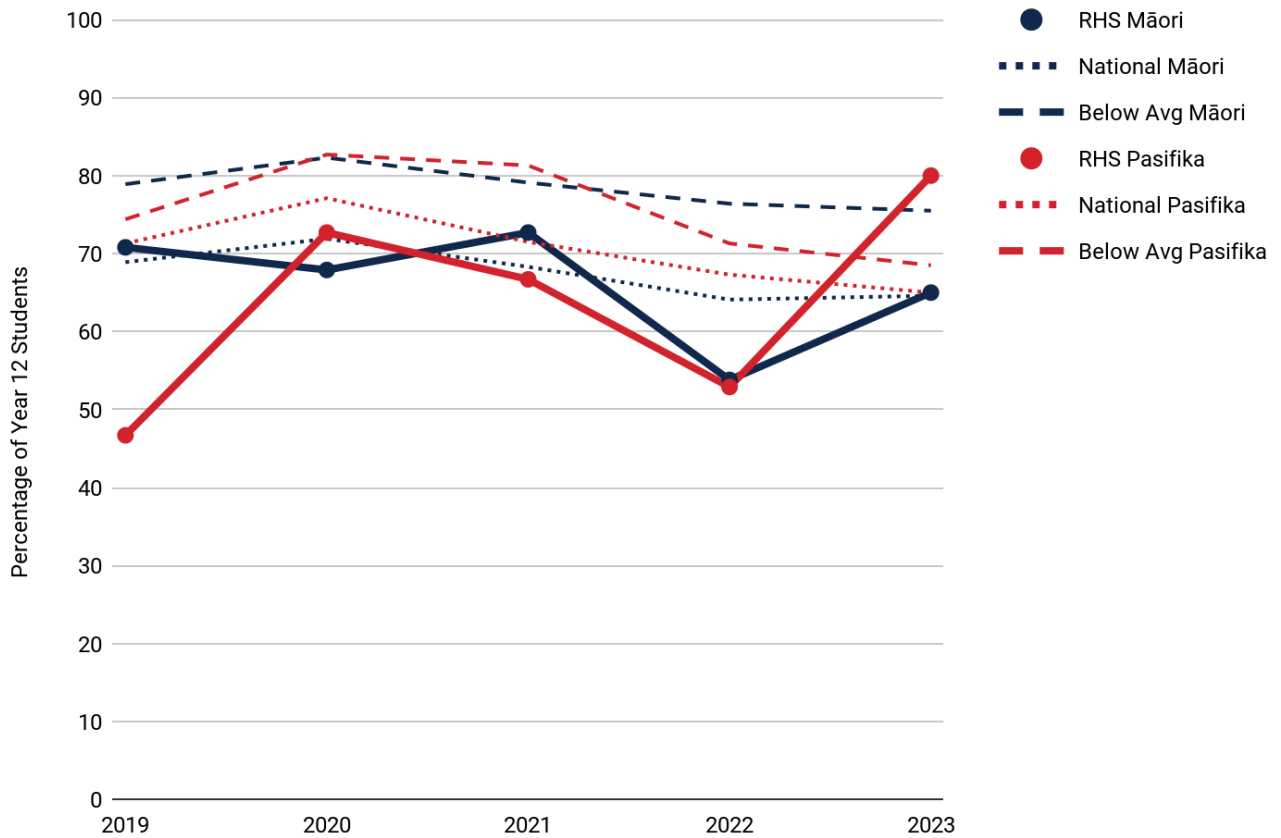




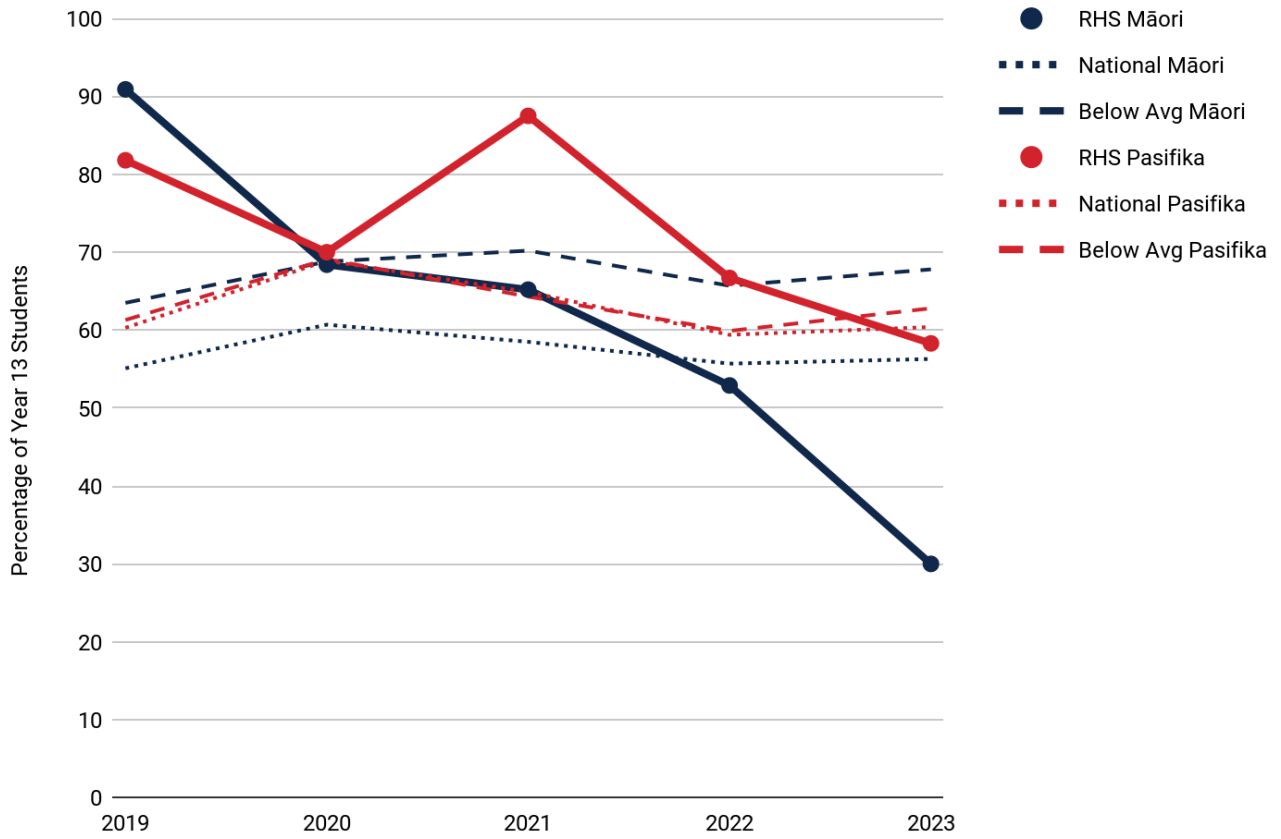
## NCEA Level 1 Results



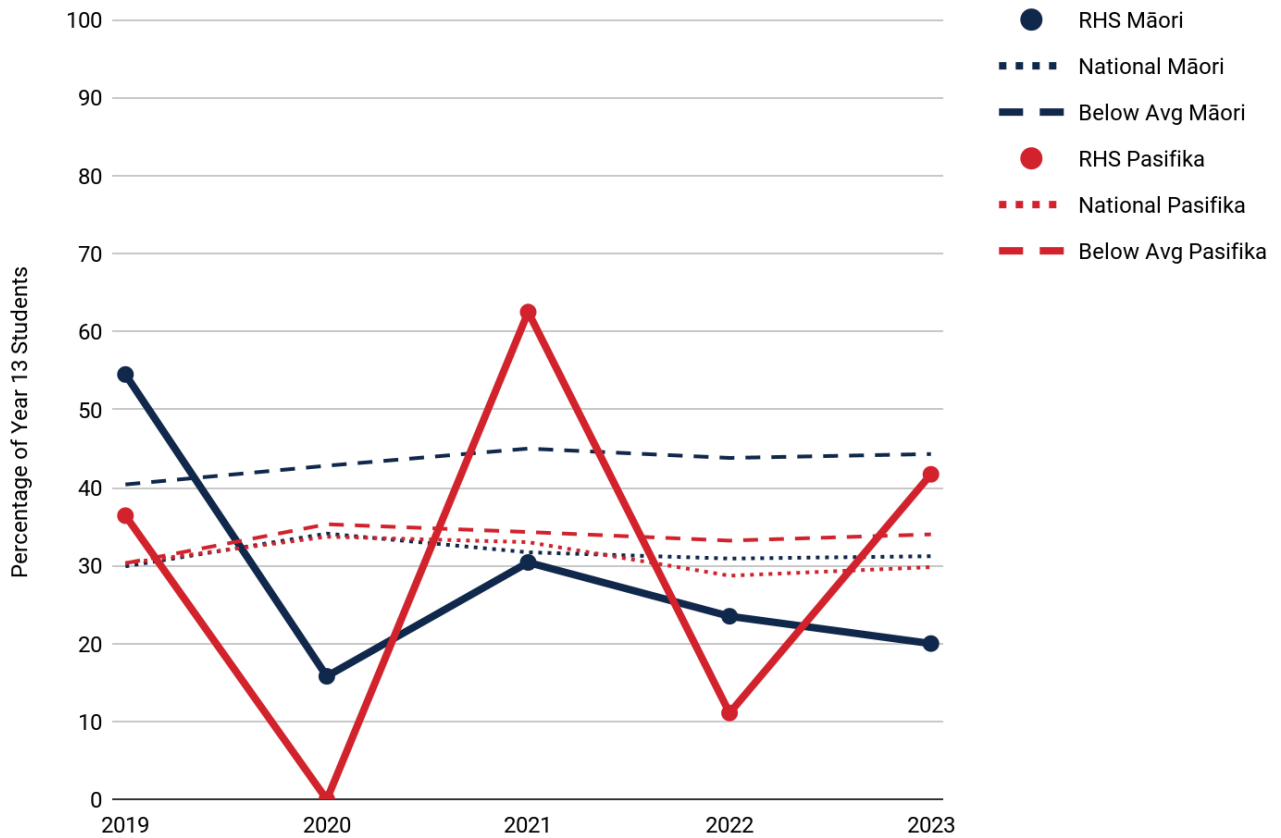
## NCEA Level 2 Results



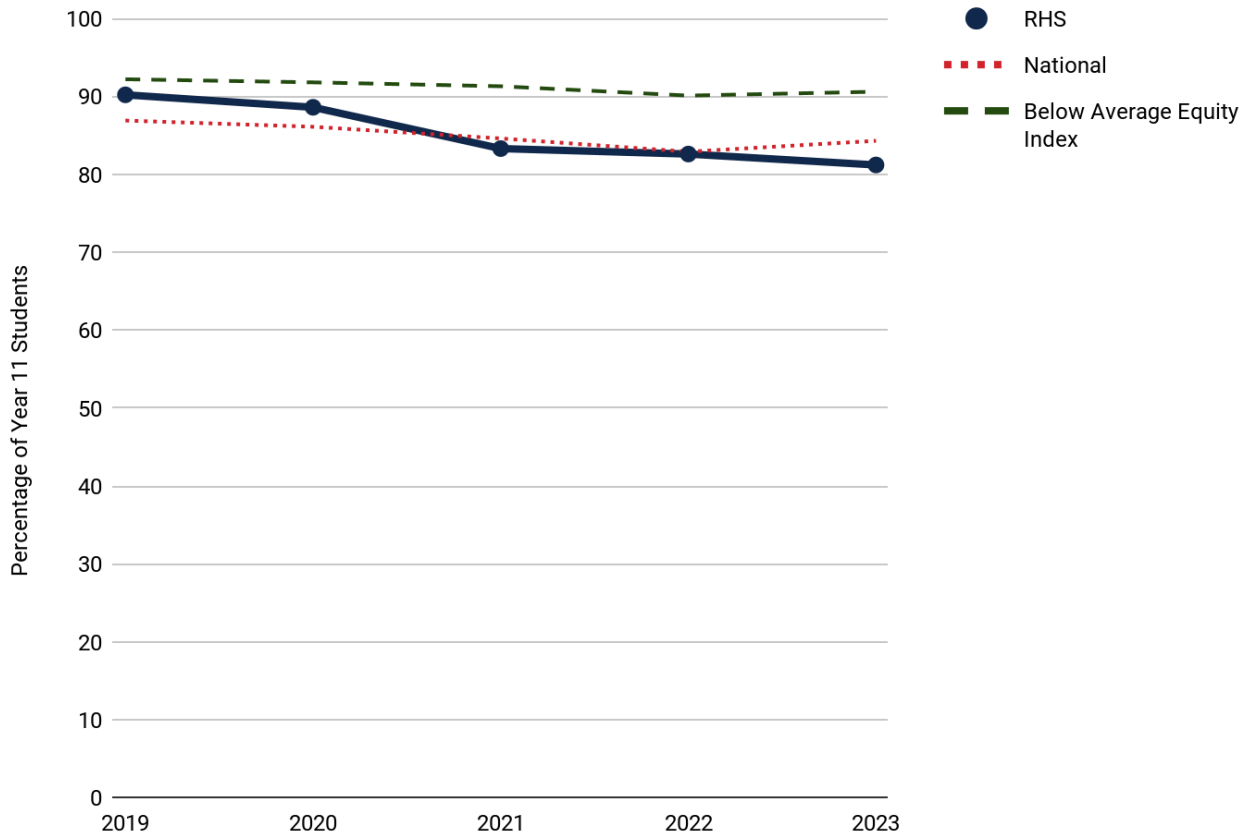
## NCEA Level 3 Results



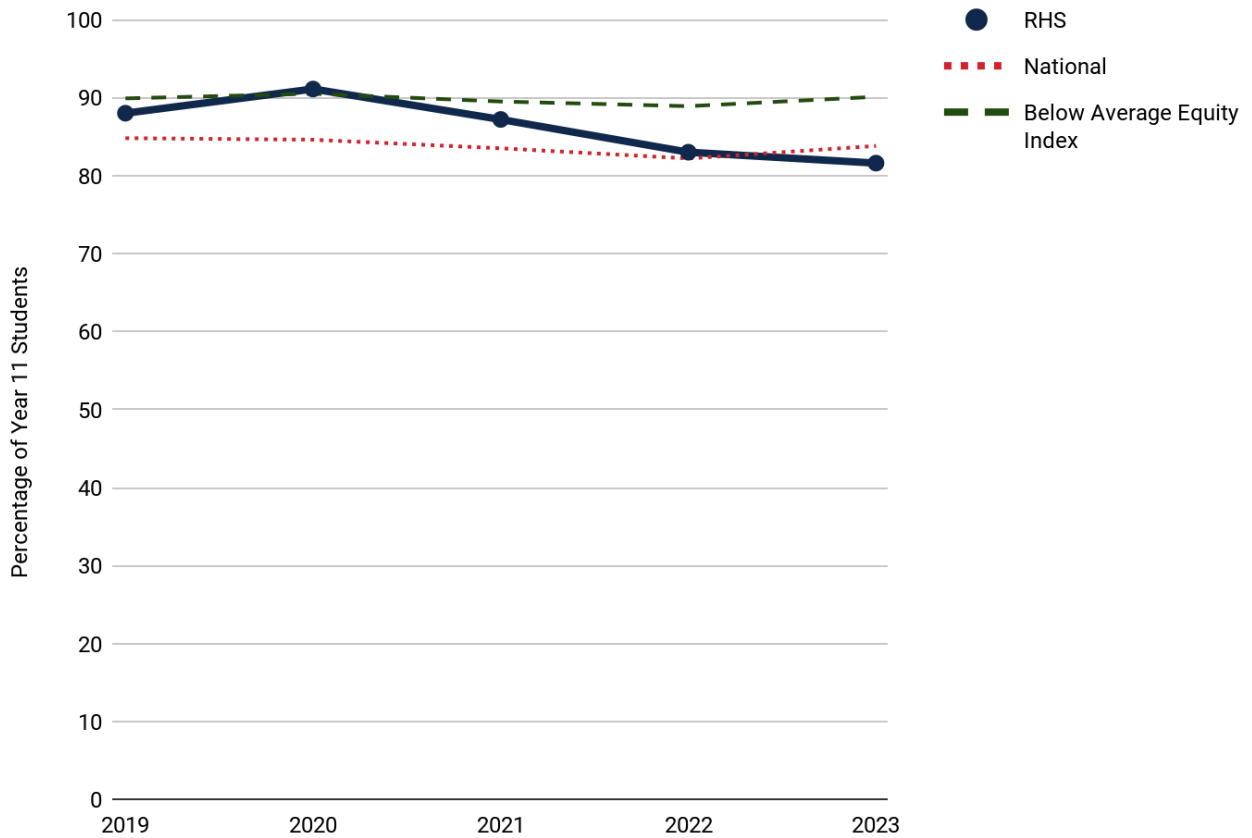
## University Entrance Results



## NCEA Level 1 Literacy Results



## NCEA Numeracy Results





We are pleased to provide a report on the Riccarton High School's Adult and Community Education (ACE) programme for 2023.

## Introduction

In many respects, 2023 has been our reset year! This year has been our first post covid year with us settling into a new norm that has meant no disruptions to our courses, fewer tutor illnesses and a reduction in learner absences.

The lack of disruption has had a positive impact on our enrolments and as a result we ended 2023 on a positive note by meeting our TEC funding obligations as well as achieving a small surplus. I am thrilled to report this given the disappointing result we reported in 2022.

The demand for Te Reo Māori courses has continued to decline throughout 2023. It is difficult to pinpoint the reasons for this, however, anecdotally there has been a significant increase in the number of free on-line courses available since covid and this is likely to have impacted on our offerings.

We have experienced a steady decline in sub-contracting arrangements with other organisations over the past five years. In 2023 the only sub-contracting arrangement we had in place was with the Rewi Alley Chinese School. They too were hit hard during the covid years resulting in a steady decline in the number of courses they were able to deliver on our behalf. They were unable to meet their provision in 2022. For 2023 their provision was adjusted, however unfortunately they still were unable to meet this.

## Changes to ACE in Schools Funding Priorities for 2023

The priorities for ACE in Schools funding for 2023 (no change since 2021) were programmes that:

- **Improved employability**
  - *Courses focused on employability*
  - *Life skills such as financial literacy*
  - *Introductory 'taster' courses*
- **Promoted social and cultural inclusion and participation**
  - *Languages, including Te Reo Māori, New Zealand Sign Language (including ESOL), Pacific Languages (especially Realm languages) and Asian languages*
  - *Courses supporting digital inclusion*
- **Raise foundation skills**
  - *Courses in literacy, numeracy and/or digital literacy*
- **Improved health and wellbeing**
  - *Courses such as parenting, mental health and resilience, or conflict resolution / anger management*








Riccarton High School receives funding from the Tertiary Education Commission (TEC) to provide an ACE programme to the community.

## Programme at a Glance

I am pleased to report that we have met our ACE in Schools funding commitments as agreed to with TEC for 2023.

Course topics are offered in a non-formal learning environment characterised by programme diversity, flexibility and responsiveness to community and individual learning needs. This year we added a new one-day Digital Skills workshop to our course offerings which proved to be very popular.

Programme results are as follows:

				
<b>536*</b> Learners / Enrolments	<b>7900</b> Total Number of Funded Learner Hours Delivered	<b>50**</b> Courses	<b>15%</b> Priority Groups Participation	<b>80%</b> Attendance

\* This is the number of learners that were reported to TEC for 2023. Our TEC funded target was 514 learners therefore we over-delivered by 22 learners.

\*\* Does not include self-funded courses delivered at Riccarton

Based on the positive result this year, we have received confirmation from TEC that there is no change to our ACE in Schools funding for 2024, which was a pleasant surprise as we had been expecting a reduction in funding due to underdelivering in 2022.

## Learner Feedback

Learner feedback is received both formally and informally. During 2022 we developed and piloted a new Course Feedback System to collect learners' feedback on their experience which was rolled out in 2023. The advantage of moving to a new online system is the feedback received from learners can be collected electronically making the collation of feedback easier and less time consuming.

The new system is designed to measure the effectiveness of the course in building learners' confidence and skills as well as provide feedback to the tutor on their teaching and course content. Therefore, the learners are asked to complete two online forms, a Start of Course Survey (completed in their first class) and an End of Course Evaluation (completed in their last class).

Forms are accessed by scanning a QR code either on the learner's device or a Risingholme device. Three tablets have been issued to Riccarton for this purpose.

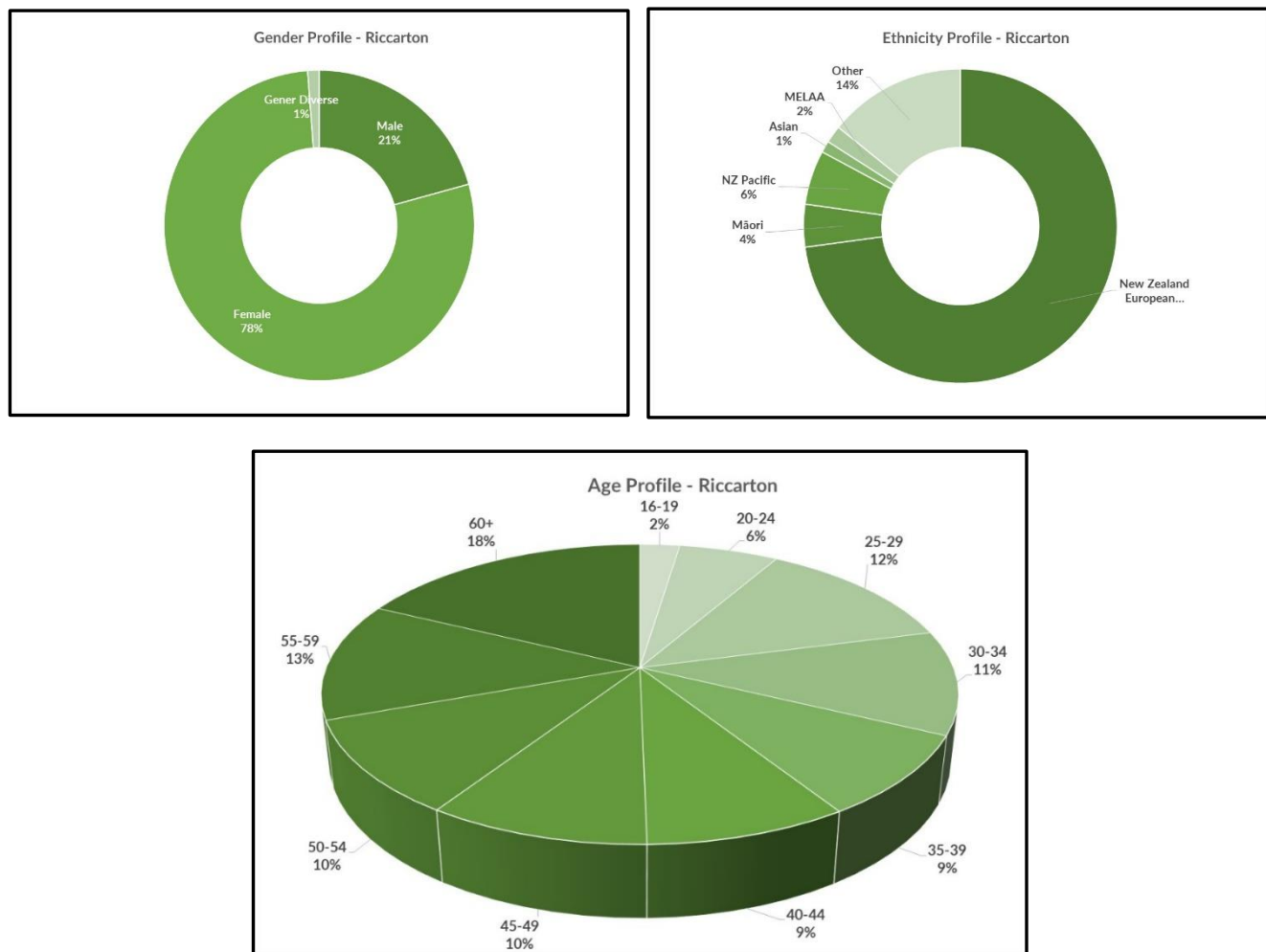
## Community and ACE Providers Engagement

In June, Lenore Wright, our Community Liaison Coordinator, resigned. We appointed Bojana Rimbovska into this role in July. Bojana has continued the great work Lenore had started. At the end of 2023 we had: -

- Continued to strengthen our partnership with 'Dress for Success' delivering 'Work Readiness for Women' courses throughout the year
- Partnered with the City Mission to deliver Te Reo Māori courses to their clients and staff
- Collaborating with partners, Jennifer Leahy from Ako Aotearoa, Lottie from the CWEA, and Lenore Wright from Risingholme to organize an event called the "Community Education Container Event." With the involvement of 18 local adult and community education providers, we offered a diverse range of free activities at the Life in Vacant Spaces Container in the Cashel Street Mall. This event provided an exceptional opportunity for the community to engage in learning experiences while fostering connections with various organizations.
- Regularly attended Adult Education Community of Practice meetings
- Membership of ACE Aotearoa
- Joined the Executive of CLASS
- Attended the ACE Conference
- Participated in the Festival of Adult Learning Week
- Attended presentations or manned a stall to engage with clients from the following organisations/services -
  - Ōtautahi Community House Trust (OCHT)
  - Kāinga Ora
  - Idea Services
  - Waltham Community Fair
  - Hiwa Wāhine Series - MSD Event
  - Careers in the Community at Ara
  - APM WorkCare Limited - Vocational Rehab
  - Next Steps 2023 Expo at Ara



## Learner Profile at a Glance



## Summary

In summary, we end 2023 on a positive note, reporting a small financial surplus as shown by the Statement of Income and Expenditure as at 31 December 2023, which is a good result considering the disappointing result, we reported in 2022.

We cannot do what we do without the commitment and support of everyone, particularly our team of dedicated and talented tutors as well as our learners.

I would like to take the opportunity to acknowledge Bridget Brierton, Riccarton's ACE Coordinator. Bridget Brierton commenced the role at the beginning of Term 2 replacing Eileen McDonald. Bridget has hit the ground running, is proactive, organised and has made the commencement of courses at Riccarton a smooth process for both learners and tutors.

A big thank you to Bridget, the Principal, and the Board of Trustees for their continued support of the programme enabling it to remain in the school's community.

Lynda Megson  
**Director**

March 2024

# Risingholme Community Centre Inc.

## Statement of Income and Expenditure

For the period 01 January to 31 December 2023

### Riccarton High School

#### Income

RHS Courses	\$81,166.00
Course Fees	\$44,854.00

<b>Total Income</b>	<b><u>\$126,020.00</u></b>
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#### Expenditure

Accounting and Audit Fees	\$2,339.00
Advertising	\$3,800.00
Cleaning	\$364.00
Course Expenses	\$1,352.00
Community Groups	\$2,400.00
Computer Expenses	\$4,414.00
Credit Card Expenses	\$1,471.00
Electricity	\$3,559.00
Insurance	\$2,515.00
Office Supplies	\$700.00
Rent	\$3,835.00
Repairs and Maintenance	\$1,786.00
Sundry Expenses	\$76.00
Subscriptions	\$238.00
Telephone	\$1,331.00
Travel	\$665.00
Training	\$141.00
Wages	\$62,884.00
Kiwisaver	\$2,386.00
Accident Compensation Levies	\$139.00
Tutor Contract Fees	\$5,395.00
Tutor Wages	\$22,621.00

<b>Total Expenditure</b>	<b><u>\$124,411.00</u></b>
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<b>Profit / (Loss)</b>	<b><u>\$1,609.00</u></b>
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# FINANCIAL REPORT







# RICCARTON HIGH SCHOOL

*Te Kura Tuarua o Pūtaringamotu*

## ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number:	334
Principal:	Neil Haywood
School Address:	31 Vicki Street, Christchurch 8042
School Phone:	03 348 5073
School Email:	<a href="mailto:info@riccarton.school.nz">info@riccarton.school.nz</a>

# RICCARTON HIGH SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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<a href="#">3</a>	Statement of Comprehensive Revenue and Expense
<a href="#">4</a>	Statement of Changes in Net Assets/Equity
<a href="#">5</a>	Statement of Financial Position
<a href="#">6</a>	Statement of Cash Flows
<a href="#">7 - 18</a>	Notes to the Financial Statements
	Independent Auditor's Report

# Riccarton High 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.

Janine Ann Ogier  
Full Name of Presiding Member

Neil David Haywood  
Full Name of Principal

J. Ogier  
Signature of Presiding Member

N. D. Haywood  
Signature of Principal

30/5/24  
Date:

30/5/24  
Date:

# Riccarton High School

## Members of the Board

For the year ended 31 December 2023

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Janine Ogier	Presiding Member	Elected	Jun 2025
Neil Haywood	Principal	ex Officio	
Mark Paul	Parent Representative	Elected	Jun 2025
Monique Lindsay	Parent Representative	Elected	Jun 2025
Warren Poh	Parent Representative	Elected	Jun 2025
Andrea Dowty	Parent Representative	Elected	Jun 2025
Rahil Uddin	Student Representative	Elected	Oct 2023
Chris Singh	Staff Representative	Elected	Jun 2025
Farah Khosravi	Parent Representative	Co-opted	Jun 2025
Khizar Abbas	Student Representative	Elected	Jun 2025
Bridgid McNeill	Parent Representative	Elected	Jun 2025
Brendon Eason	Parent Representative	Elected	Jun 2025

# Riccarton High School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>				
Government Grants	2	11,887,317	11,117,205	11,171,644
Locally Raised Funds	3	1,101,772	722,409	855,524
Interest		88,483	25,000	26,309
Gain on Sale of Property, Plant and Equipment		-	-	3,165
Other Revenue		-	-	499
<b>Total Revenue</b>		<b>13,077,572</b>	<b>11,864,614</b>	<b>12,057,141</b>
<b>Expenses</b>				
Locally Raised Funds	3	359,009	296,831	193,004
Learning Resources	4	10,041,209	9,180,442	9,315,986
Administration	5	859,336	745,200	767,577
Interest		7,502	6,000	6,575
Property	6	1,909,616	1,688,689	1,759,166
<b>Total Expense</b>		<b>13,176,672</b>	<b>11,917,162</b>	<b>12,042,308</b>
<b>Net (Deficit)/Surplus for the year</b>		<b>(99,100)</b>	<b>(52,548)</b>	<b>14,833</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>(99,100)</b>	<b>(52,548)</b>	<b>14,833</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.



# Riccarton High 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>		2,764,069	2,764,069	2,687,212
Total comprehensive revenue and expense for the year		(99,100)	(52,548)	14,833
Contribution - Furniture and Equipment Grant		438,536	-	62,024
Contributions from Ministry of Education		36,794	-	-
<b>Equity at 31 December</b>		3,140,299	2,711,521	2,764,069
Accumulated comprehensive revenue and expense		3,140,299	2,711,521	2,764,069
<b>Equity at 31 December</b>		3,140,299	2,711,521	2,764,069

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.

# Riccarton High School

## Statement of Financial Position

As at 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	7	652,305	398,405	438,004
Accounts Receivable	8	700,196	651,100	651,100
GST Receivable		12,878	-	-
Prepayments		84,873	67,511	67,511
Inventories	9	-	1,503	1,503
Investments	10	1,238,480	1,041,459	1,041,459
		2,688,732	2,159,978	2,199,577
<b>Current Liabilities</b>				
GST Payable		-	15,509	15,509
Accounts Payable	12	851,155	761,651	761,650
Revenue Received in Advance	13	702,309	654,578	654,578
Finance Lease Liability	15	103,205	149,964	149,964
Funds held in Trust	16	294,153	130,017	130,017
Funds held for Capital Works Projects	17	-	28,939	28,939
		1,950,822	1,740,658	1,740,657
<b>Working Capital Surplus</b>		737,910	419,320	458,920
<b>Non-current Assets</b>				
Investments	10	2,000	2,000	2,000
Property, Plant and Equipment	11	2,670,564	2,610,258	2,623,207
		2,672,564	2,612,258	2,625,207
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	195,163	196,133	196,133
Finance Lease Liability	15	75,012	123,924	123,924
		270,175	320,057	320,057
<b>Net Assets</b>		3,140,299	2,711,521	2,764,070
<b>Equity</b>		3,140,299	2,711,521	2,764,070

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

# Riccarton High School

## Statement of Cash Flows

For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		3,516,999	3,249,682	3,301,690
Locally Raised Funds		620,831	404,400	701,139
International Students		443,389	318,009	448,690
Goods and Services Tax (net)		(28,387)	-	10,721
Payments to Employees		(2,548,817)	(2,070,538)	(1,650,062)
Payments to Suppliers		(1,825,305)	(1,674,101)	(2,308,402)
Interest Paid		(7,502)	(6,000)	(6,575)
Interest Received		79,910	25,000	24,381
Net cash from Operating Activities		251,118	246,452	521,582
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment		-	-	3,165
Purchase of Property Plant & Equipment		(321,422)	(286,051)	(100,072)
Purchase of Investments		(197,021)	-	(13,521)
Net cash (to) Investing Activities		(518,443)	(286,051)	(110,428)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		438,536	-	62,024
Contributions from Ministry of Education		36,794	-	-
Finance Lease Payments		(128,901)	-	(120,644)
Funds Administered on Behalf of Other Parties		135,197	-	(2,773)
Net cash from/(to) Financing Activities		481,626	-	(61,393)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>214,301</b>	<b>(39,599)</b>	<b>349,761</b>
Cash and cash equivalents at the beginning of the year	7	438,004	438,004	88,243
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>652,305</b>	<b>398,405</b>	<b>438,004</b>

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.

# Riccarton High School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 1. Statement of Accounting Policies

##### 1.1. Reporting Entity

Riccarton High 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 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 23b.

#### ***Recognition of grants***

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

### **1.3. Revenue Recognition**

#### ***Government Grants***

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

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

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

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

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

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

#### ***Other Grants where conditions exist***

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

#### ***Donations, Gifts and Bequests***

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

#### ***Interest Revenue***

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

### **1.4. Operating Lease Payments**

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



### 1.5. Finance Lease Payments

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

### 1.6. Cash and Cash Equivalents

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

### 1.7. Accounts Receivable

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

### 1.8. 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.

### 1.9. 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	5–50 years
Furniture and equipment (including Artworks)	5–1000 years
Information and communication technology	5 years
Motor vehicles	3-5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

#### **1.10. Impairment of property, plant and equipment and intangible assets**

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

##### *Non cash generating assets*

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

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

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

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

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

#### **1.11. 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.

#### **1.12. 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.

#### **1.13. 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 international students, should the School be unable to provide the services to which they relate.

#### **1.14. 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.



#### **1.15. Funds held for Capital Works**

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

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

#### **1.16. 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.

#### **1.17. Provision for Cyclical Maintenance**

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

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

The School carries out painting maintenance of the whole school over a variety of periods in accordance with the conditional assessment of each area of the school. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

#### **1.18. 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.

#### **1.19. 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.

#### **1.20. Budget Figures**

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

#### **1.21. Services received in-kind**

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

## 2. Government Grants

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Government Grants - Ministry of Education	3,439,107	3,158,682	3,300,852
Teachers' Salaries Grants	7,374,516	6,995,334	6,995,334
Use of Land and Buildings Grants	991,698	872,189	872,189
Other Government Grants	81,996	91,000	3,269
	<u>11,887,317</u>	<u>11,117,205</u>	<u>11,171,644</u>

The School has opted in to the donations scheme for this year. Total amount received was \$157,048 (2022: \$156,750).

## 3. Locally Raised Funds

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

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
<b>Revenue</b>			
Donations & Bequests	92,330	57,600	89,117
Curriculum related Activities - Purchase of goods and services	62,943	61,000	136,755
Trading	163,780	86,500	107,656
Other Revenue	430,935	199,300	331,859
International Student Fees	351,784	318,009	190,137
	<u>1,101,772</u>	<u>722,409</u>	<u>855,524</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	88,067	54,500	65,844
Trading	14,373	-	11,227
International Student - Student Recruitment	1,951	7,500	-
International Student - Employee Benefit - Salaries	163,135	146,446	72,475
International Student - Other Expenses	91,483	88,385	43,458
	<u>359,009</u>	<u>296,831</u>	<u>193,004</u>
<i>Surplus for the year Locally raised funds</i>	<u>742,763</u>	<u>425,578</u>	<u>662,520</u>

During the year the School hosted 20 International students (2022:11)

## 4. Learning Resources

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Curricular	566,405	551,016	717,819
Equipment Repairs	17,104	5,000	4,263
Information and Communication Technology	73,964	56,000	61,771
Library Resources	1,062	19,000	163,760
Employee Benefits - Salaries	9,044,972	8,228,426	8,034,889
Staff Development	30,407	22,000	7,980
Depreciation	307,295	299,000	325,504
	<u>10,041,209</u>	<u>9,180,442</u>	<u>9,315,986</u>

## 5. Administration

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Audit Fee	8,540	-	8,690
Board Fees	5,945	8,000	6,384
Board Expenses	13,343	16,000	22,252
Intervention Costs & Expenses	-	21,000	-
Communication	21,639	20,700	29,595
Consumables	23,073	-	24,130
Operating Lease	-	-	16,099
Other	182,025	142,500	165,227
Employee Benefits - Salaries	530,326	453,000	442,007
Insurance	56,966	59,000	53,193
Service Providers, Contractors and Consultancy	17,479	25,000	-
	<u>859,336</u>	<u>745,200</u>	<u>767,577</u>

## 6. Property

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	5,907	9,000	25,790
Consultancy and Contract Services	172,049	142,000	255,499
Grounds	28,805	19,000	27,000
Heat, Light and Water	225,191	226,500	269,262
Rates	35,244	32,000	31,943
Repairs and Maintenance	117,294	114,000	142,638
Use of Land and Buildings	991,698	872,189	872,189
Security	43,348	36,000	-
Employee Benefits - Salaries	290,080	238,000	134,845
	<u>1,909,616</u>	<u>1,688,689</u>	<u>1,759,166</u>

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

## 7. Cash and Cash Equivalents

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Bank Accounts	201,609	398,405	438,004
Short-term Bank Deposits	450,696	-	-
Cash and Cash Equivalents for Statement of Cash Flows	<u>652,305</u>	<u>398,405</u>	<u>438,004</u>

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

Of the \$652,305 Cash and Cash Equivalents, \$68,597 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	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Receivables	19,117	2,431	2,431
Receivables from the Ministry of Education	72,701	-	-
Interest Receivable	11,470	2,897	2,897
Teacher Salaries Grant Receivable	596,908	645,772	645,772
	<u>700,196</u>	<u>651,100</u>	<u>651,100</u>
Receivables from Exchange Transactions	30,587	5,328	5,328
Receivables from Non-Exchange Transactions	669,609	645,772	645,772
	<u>700,196</u>	<u>651,100</u>	<u>651,100</u>



## 9. Inventories

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
School Uniforms	-	1,503	1,503
	-	1,503	1,503

## 10. Investments

The School's investment activities are classified as follows:

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	1,238,480	1,041,459	1,041,459
Non-current Asset			
Shares	2,000	2,000	2,000
Total Investments	1,240,480	1,043,459	1,043,459

## 11. Property, Plant and Equipment

	Opening	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	Balance (NBV)					
	\$	\$	\$	\$	\$	\$
2023						
Building Improvements	1,644,952	78,630	-	-	(50,988)	1,672,594
Furniture and Equipment	485,200	146,383	-	-	(72,815)	558,768
Information and Communication Technology	89,837	73,310	-	-	(43,210)	119,937
Leased Assets	274,212	33,230	-	-	(128,113)	179,329
Library Resources	129,006	23,099	-	-	(12,169)	139,936
Balance at 31 December 2023	2,623,207	354,652	-	-	(307,295)	2,670,564

The net carrying value of furniture and equipment held under a finance lease is \$179,329 (2022: \$274,212)

### 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	2023	2023	2022	2022	2022
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Building Improvements	2,087,655	(415,061)	1,672,594	2,009,025	(364,073)	1,644,952
Furniture and Equipment	1,096,991	(538,223)	558,768	950,607	(465,407)	485,200
Information and Communication Technology	424,081	(304,144)	119,937	350,772	(260,935)	89,837
Motor Vehicles	64,549	(64,549)	-	64,549	(64,549)	-
Leased Assets	596,983	(417,654)	179,329	685,115	(410,903)	274,212
Library Resources	312,160	(172,224)	139,936	289,061	(160,055)	129,006
Balance at 31 December	4,582,419	(1,911,855)	2,670,564	4,349,129	(1,725,922)	2,623,207

## 12. Accounts Payable

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Creditors	63,109	40,386	40,386
Accruals	23,155	12,690	12,690
Banking Staffing Overuse	35,969	-	-
Employee Entitlements - Salaries	671,829	645,771	645,771
Employee Entitlements - Leave Accrual	57,093	62,804	62,804
	851,155	761,651	761,651
Payables for Exchange Transactions	851,155	761,651	761,651
	851,155	761,651	761,651

The carrying value of payables approximates their fair value.

### 13. Revenue Received in Advance

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Grants in Advance - Ministry of Education	68,597	-	-
International Student Fees in Advance	557,796	466,191	466,191
Other Revenue in Advance	75,916	188,387	188,387
	<u>702,309</u>	<u>654,578</u>	<u>654,578</u>

### 14. Provision for Cyclical Maintenance

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	196,133	196,133	229,558
Use of the Provision During the Year	(970)	-	(33,425)
Provision at the End of the Year	<u>195,163</u>	<u>196,133</u>	<u>196,133</u>
Cyclical Maintenance - Non current	195,163	196,133	196,133
	<u>195,163</u>	<u>196,133</u>	<u>196,133</u>

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

### 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	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	107,540	157,739	157,739
Later than One Year and no Later than Five Years	76,511	130,009	130,009
Future Finance Charges	(5,834)	(13,860)	(13,860)
	<u>178,217</u>	<u>273,888</u>	<u>273,888</u>
<b>Represented by:</b>			
Finance lease liability - Current	103,205	149,964	149,964
Finance lease liability - Non-current	75,012	123,924	123,924
	<u>178,217</u>	<u>273,888</u>	<u>273,888</u>

### 16. Funds Held in Trust

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Funds Held in Trust on Behalf of Third Parties - Current	294,153	130,017	130,017
	<u>294,153</u>	<u>130,017</u>	<u>130,017</u>

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

## 17. Funds Held for Capital Works Projects

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

	2023	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
MOE Project Kohanga Ako #234821		28,939	3,055	(31,994)	-	-
Totals		28,939	3,055	(31,994)	-	-

	2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
MOE Project Kohanga Ako #234821		-	44,948	(16,009)	-	28,939
Totals		-	44,948	(16,009)	-	28,939

### Represented by:

Funds Held on Behalf of the Ministry of Education 28,939

## 18. Funds Held on Behalf of the Transport Network Cluster

Riccarton High School was the lead school and holds funds on behalf of the Transport Network cluster, a group of schools funded by the Ministry of Education to share professional support.

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Funds Held at Beginning of the Year	-	-	2,773
Funds Spent on Behalf of the Cluster	-	-	(2,773)
Funds Held at Year End	-	-	-

## 19. Related Party Transactions

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

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

## 20. Remuneration

### Key management personnel compensation

Key management personnel of the School include all trustees of the Board, Principal, Deputy Principals and Heads of Department

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	5,945	6,384
<i>Leadership Team</i>		
Remuneration	1,766,813	1,365,643
Full-time equivalent members	14.00	12.00
Total key management personnel remuneration	1,772,758	1,372,027

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

### Principal

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	200 -210	190 -200
Benefits and Other Emoluments	5 - 10	5 - 10
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	26.00	16.00
110 -120	14.00	5.00
120 - 130	5.00	1.00
130 - 140	2.00	1.00
	47.00	23.00

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

## 21. Compensation and Other Benefits Upon Leaving

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

	2023 Actual	2022 Actual
Total	\$ -	\$ -
Number of People	-	-

## 22. Contingencies

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

### Holidays Act Compliance – schools payroll

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

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

### Pay Equity Settlement Wash Up amounts

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

## 23. Commitments

### (a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$nil (2022:\$44,498).

### (b) Operating Commitments

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

(Operating commitments at 31 December 2022: nil)

## 24. Financial Instruments

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

### Financial assets measured at amortised cost

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Cash and Cash Equivalents	652,305	398,405	438,004
Receivables	700,196	651,100	651,100
Investments - Term Deposits	1,240,480	1,043,459	1,043,459
Total Financial assets measured at amortised cost	<u>2,592,981</u>	<u>2,092,964</u>	<u>2,132,563</u>

### Financial liabilities measured at amortised cost

Payables	851,155	761,651	761,651
Finance Leases	178,217	273,888	273,888
Total Financial liabilities measured at amortised Cost	<u>1,029,372</u>	<u>1,035,539</u>	<u>1,035,539</u>

## 25. Events After Balance Date

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

## 26. Comparatives

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

## 27. New Service Provider

Riccarton High School changed financial service provider in 2023 and, due to this change, some prior year figures may not be directly comparable.



## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF RICcarton HIGH SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Riccarton High School (the School). The Auditor-General has appointed me, Anthony Smith, using the staff and resources of Deloitte Limited, to carry out the audit of the financial statements of the School on his behalf.

#### Opinion

We have audited the financial statements of the School on pages 3 to 18, 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 Benefit Entity Standards Reduced Disclosure Regime ('PBE Standards RDR').

Our audit was completed on 30 May 2024. This is the date at which our opinion is expressed.

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

#### Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board's responsibilities arise from section 134 of the Education and Training Act 2020.

## **Responsibilities of the auditor for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the School's approved budget.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arises from the Public Audit Act 2001.

## **Other information**

The Board is responsible for the other information. The other information comprises the Board Members List, Analysis of Variance, KiwiSport Statement, 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.



Anthony Smith  
Deloitte Limited  
On behalf of the Auditor-General  
Christchurch, New Zealand