



# **ANNUAL FINANCIAL STATEMENTS**

## **FOR THE YEAR ENDED 31 DECEMBER 2023**

### **School Directory**

**Ministry Number:** 183

**Principal:** Marama Allen

**School Address:** 30 Tainui Street, Ohakune 4625

**School Phone:** 06 385 8398

**School Email:** [finance@ruapehu.school.nz](mailto:finance@ruapehu.school.nz)

**Solutions & Services**  
Collaborative School Administration



# RUAPEHU COLLEGE

Annual Financial Statements - For the year ended 31 December 2023

## Index

Page	Statement
------	-----------

<a href="#">1</a>	Statement of Responsibility
<a href="#">2</a>	Members of the Board
<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
<a href="#">19- 22</a>	Independent Auditor's Report

## Other Information

<a href="#">23</a>	Kiwisport
<a href="#">24-26</a>	Statement of Compliance with Employment Policy
<a href="#">27-43</a>	Analysis of Variance/ Evaluation of School's Student Progress and Achievement
<a href="#">44-45</a>	Report on how the school has given effect to Te Tiriti o Waitangi



# Ruapehu College

## Statement of Responsibility

For the year ended 31 December 2023

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

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

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

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

Lyn Griffin-Chappel

Full Name of Presiding Member

Signature of Presiding Member

30 May 2024

Date:

Marama Allen

Full Name of Principal

Signature of Principal

30 May 2024

Date:



# Ruapehu College

## Members of the Board

For the year ended 31 December 2023

Name	Position	How Position Gained	Term Expired/ Expires
Tarake Mareikura	Presiding Member/ Iwi Rep	Co-opted	Nov 2023
Elijah Pue	Presiding Member/ Iwi Rep	Co-opted	Jun 2023
Marama Allen	Principal	ex Officio	
Paul Osborne	Parent Representative	Elected	Sep 2025
Shayna Te Riaki	Parent Representative	Elected	Sep 2025
Lyn Griffin Chappel	Parent Representative	Elected	Sep 2025
Michiko Gembitsky	Parent Representative	Elected	Sep 2025
Helena Burns	Staff Representative	Elected	Sep 2025
Michiko Gembitsky	Parent Representative	Co-opted	Jan 2023

# Ruapehu College

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Revenue</b>				
Government Grants	2	4,890,235	4,064,550	3,957,601
Locally Raised Funds	3	256,706	162,300	211,370
Interest		35,483	-	10,441
Gain on Sale of Property, Plant and Equipment		-	-	100
<b>Total Revenue</b>		<b>5,182,424</b>	<b>4,226,850</b>	<b>4,179,512</b>
<b>Expenses</b>				
Locally Raised Funds	3	158,823	149,257	139,115
Learning Resources	4	3,125,852	2,588,497	2,536,013
Administration	5	617,747	690,664	523,763
Interest		4,510	3,500	3,537
Property	6	1,093,902	821,564	854,901
Loss on Disposal of Property, Plant and Equipment		1,152	-	-
<b>Total Expense</b>		<b>5,001,986</b>	<b>4,253,482</b>	<b>4,057,329</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>180,438</b>	<b>(26,632)</b>	<b>122,183</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>180,438</b>	<b>(26,632)</b>	<b>122,183</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.

# Ruapehu College

## 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>		2,212,812	2,212,812	2,088,754
Total comprehensive revenue and expense for the year		180,438	(26,632)	122,183
Contribution - Furniture and Equipment Grant		22,604	1,875	1,875
Contribution - Te Mana Tuhono		16,537	-	-
<b>Equity at 31 December</b>		2,432,391	2,188,055	2,212,812
Accumulated comprehensive revenue and expense		2,432,391	2,188,055	2,212,812
<b>Equity at 31 December</b>		2,432,391	2,188,055	2,212,812

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.

# Ruapehu College

## 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	684,800	447,482	471,910
Accounts Receivable	8	355,730	200,559	200,559
GST Receivable		37,616	12,021	12,021
Prepayments		31,098	25,127	25,127
Inventories	9	-	3,990	3,990
Investments	10	351,520	338,385	338,385
Funds Receivable for Capital Works Projects	17	126,676	104,369	104,369
		<u>1,587,440</u>	<u>1,131,933</u>	<u>1,156,361</u>
<b>Current Liabilities</b>				
Accounts Payable	12	268,260	215,813	215,813
Revenue Received in Advance	13	29,157	21,002	21,002
Provision for Cyclical Maintenance	14	-	-	4,667
Finance Lease Liability	15	19,690	17,736	17,736
Funds held in Trust	16	2,000	800	800
Funds held for Capital Works Projects	17	267,318	2,200	2,200
		<u>586,425</u>	<u>257,551</u>	<u>262,218</u>
<b>Working Capital Surplus</b>		<u>1,001,015</u>	<u>874,382</u>	<u>894,143</u>
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	1,716,268	1,561,070	1,536,070
		<u>1,716,268</u>	<u>1,561,070</u>	<u>1,536,070</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	263,001	226,000	181,333
Finance Lease Liability	15	21,891	21,397	36,068
		<u>284,892</u>	<u>247,397</u>	<u>217,401</u>
<b>Net Assets</b>		<u>2,432,391</u>	<u>2,188,055</u>	<u>2,212,812</u>
<b>Equity</b>		<u>2,432,391</u>	<u>2,188,055</u>	<u>2,212,812</u>

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

# Ruapehu College

## 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		1,812,582	1,724,915	1,457,298
Locally Raised Funds		264,476	162,300	220,816
Goods and Services Tax (net)		(25,595)	-	7,041
Payments to Employees		(845,785)	(701,234)	(746,069)
Payments to Suppliers		(886,314)	(1,049,113)	(721,276)
Interest Paid		(4,510)	(3,500)	-
Interest Received		32,551	-	6,719
Net cash from Operating Activities		347,405	133,368	224,529
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment		-	-	100
Purchase of Property Plant & Equipment		(278,487)	(145,000)	(194,390)
Purchase of Investments		(13,135)	-	(4,133)
Net cash (to) Investing Activities		(291,622)	(145,000)	(198,423)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		22,604	1,875	1,875
Finance Lease Payments		(12,678)	(14,671)	(13,352)
Funds Administered on Behalf of Other Parties		147,181	-	(245,840)
Net cash from/(to) Financing Activities		157,107	(12,796)	(257,317)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>212,890</b>	<b>(24,428)</b>	<b>(231,211)</b>
Cash and cash equivalents at the beginning of the year	7	471,910	471,910	703,121
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>684,800</b>	<b>447,482</b>	<b>471,910</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.



# Ruapehu College

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 1. Statement of Accounting Policies

##### 1.1. Reporting Entity

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

##### 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 22b.

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

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

### **1.3. Revenue Recognition**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### 1.5. Finance Lease Payments

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

### 1.6. Cash and Cash Equivalents

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

### 1.7. Accounts Receivable

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

### 1.8. 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	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	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 Statement of Comprehensive Revenue and Expense 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.

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

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

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

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



**1.17. Financial Instruments**

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

The School's financial liabilities comprise accounts payable 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.

**1.18. Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

**1.19. Budget Figures**

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

**1.20. Services received in-kind**

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

## 2. Government Grants

	2023	2023 Budget (Unaudited)	2022
	Actual \$	\$	Actual \$
Government Grants - Ministry of Education	1,251,252	1,118,454	1,122,425
Teachers' Salaries Grants	2,363,181	1,912,020	1,925,069
Use of Land and Buildings Grants	673,757	457,233	514,285
Healthy Lunch Grant	491,161	500,000	274,074
Attendance Services Grant	77,041	43,000	46,908
Other Government Grants	33,843	33,843	74,840
	<u>4,890,235</u>	<u>4,064,550</u>	<u>3,957,601</u>

The School has opted in to the donations scheme for this year. Total amount received was \$34,215 (2022: \$30,750).

## 3. Locally Raised Funds

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

	2023	2023 Budget (Unaudited)	2022
	Actual \$	\$	Actual \$
<b>Revenue</b>			
Donations & Bequests	41,238	7,000	28,033
Curriculum related Activities - Purchase of goods and services	3,003	2,000	2,939
Fees for Extra Curricular Activities	41,715	3,700	44,922
Trading	7,613	3,000	16,113
Fundraising & Community Grants	1,320	-	2,390
Other Revenue	42,107	16,600	12,856
Transport Revenue	391	-	4,201
House Rents	119,319	130,000	99,916
	<u>256,706</u>	<u>162,300</u>	<u>211,370</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	56,001	3,970	17,368
Trading	19,100	2,000	12,907
Other Locally Raised Funds Expenditure	-	-	5,619
Transport (Local)	361	17,950	15,391
House Expenses	83,361	125,337	87,830
	<u>158,823</u>	<u>149,257</u>	<u>139,115</u>
<i>Surplus for the year Locally raised funds</i>	<u>97,883</u>	<u>13,043</u>	<u>72,255</u>

## 4. Learning Resources

	2023	2023 Budget (Unaudited)	2022
	Actual \$	\$	Actual \$
Curricular	191,876	178,383	164,911
Information and Communication Technology	1,152	6,900	5,171
Library Resources	1,848	3,975	519
Employee Benefits - Salaries	2,779,146	2,263,739	2,226,357
Staff Development	20,149	15,500	20,564
Depreciation	131,681	120,000	118,491
	<u>3,125,852</u>	<u>2,588,497</u>	<u>2,536,013</u>

## 5. Administration

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fee	6,771	11,112	9,704
Board Fees	3,645	4,000	4,065
Board Expenses	1,543	2,020	9,446
Attendance Services Expenses	6,026	-	-
Communication	19,533	19,618	17,577
Consumables	16,601	8,500	8,237
Operating Lease	61	-	4,445
Legal Fees	-	5,000	10,332
Healthy School Lunches Expenses	386,408	472,335	287,383
Other	25,333	21,993	18,056
Employee Benefits - Salaries	131,131	133,166	140,289
Insurance	2,830	-	1,828
Service Providers, Contractors and Consultancy	17,865	12,920	12,401
	<u>617,747</u>	<u>690,664</u>	<u>523,763</u>

School lunches expenditure relates to lunches for our students and also for students of two local schools. We prepare and distribute lunches to these schools through a Partnership Model. The college receives funding for all the lunches it provides (for all schools) from the Ministry of Education which is included in Ministry grants disclosed in note 2. It has not been possible to reliably estimate the proportion of funding that relates to the two local schools, but we are providing lunches for about 58 year 0-3 students and received funding for those lunches at an average rate of \$4.48 per student per day and about 88 year 4-8 students and received funding for those lunches at an average rate of \$5.67 per student per day as well as 1 year 9+ student and receives funding for those students at \$7.21 per day.

## 6. Property

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	10,054	10,700	9,072
Cyclical Maintenance	57,850	40,000	3,374
Adjustment to the Provision- Other Adjustments	34,793	-	-
Grounds	22,187	25,400	28,730
Heat, Light and Water	62,381	72,700	62,000
Rates	8,237	5,000	4,303
Repairs and Maintenance	38,214	23,800	40,470
Use of Land and Buildings	673,757	457,233	514,285
Employee Benefits - Salaries	186,429	186,731	192,667
	<u>1,093,902</u>	<u>821,564</u>	<u>854,901</u>

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

## 7. Cash and Cash Equivalents

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Bank Accounts	684,800	447,482	471,910
Cash and Cash Equivalents for Statement of Cash Flows	<u>684,800</u>	<u>447,482</u>	<u>471,910</u>

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

Of the \$684,800 Cash and Cash Equivalents, \$172,900 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

Of the \$684,800 Cash and Cash Equivalents, \$7,818 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 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	1,026	8,459	8,459
Receivables from the Ministry of Education	112,456	1,208	1,208
Interest Receivable	7,974	5,042	5,042
Banking Staffing Underuse	53,251	29,618	29,618
Teacher Salaries Grant Receivable	181,023	156,232	156,232
	<u>355,730</u>	<u>200,559</u>	<u>200,559</u>
Receivables from Exchange Transactions	9,000	13,501	13,501
Receivables from Non-Exchange Transactions	<u>346,730</u>	<u>187,058</u>	<u>187,058</u>
	<u>355,730</u>	<u>200,559</u>	<u>200,559</u>

## 9. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
School Uniforms	-	3,990	3,990
	<u>-</u>	<u>3,990</u>	<u>3,990</u>

## 10. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	351,520	338,385	338,385
	<u>351,520</u>	<u>338,385</u>	<u>338,385</u>

## 11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2023</b>						
Land	516,800	-	-	-	-	516,800
Buildings	442,700	-	-	-	(13,980)	428,720
Building Improvements	46,734	50,270	-	-	(4,661)	92,343
Furniture and Equipment	414,763	113,761	-	-	(65,620)	462,904
Information and Communication Technology	30,636	105,014	-	-	(20,434)	115,216
Motor Vehicles	11,775	32,771	-	-	(9,258)	35,288
Leased Assets	64,269	6,683	-	-	(17,178)	53,774
Library Resources	3,893	1,835	(1,326)	-	(550)	3,852
Work in Progress	4,500	2,871	-	-	-	7,371
<b>Balance at 31 December 2023</b>	<u>1,536,070</u>	<u>313,205</u>	<u>(1,326)</u>	<u>-</u>	<u>(131,681)</u>	<u>1,716,268</u>

The net carrying value of equipment held under a finance lease is \$53,774 (2022: \$64,269)

### Restrictions

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

	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$
Land	516,800	-	516,800	516,800	-	516,800
Buildings	699,000	(270,280)	428,720	699,000	(256,300)	442,700
Building Improvements	147,213	(54,870)	92,343	96,943	(50,209)	46,734
Furniture and Equipment	1,195,202	(732,298)	462,904	1,081,440	(666,677)	414,763
Information and Communication Technology	459,271	(344,055)	115,216	355,942	(325,306)	30,636
Motor Vehicles	140,378	(105,090)	35,288	107,607	(95,832)	11,775
Textbooks	24,868	(24,868)	-	24,868	(24,868)	-
Leased Assets	86,589	(32,815)	53,774	84,131	(19,862)	64,269
Library Resources	87,656	(83,804)	3,852	130,118	(126,225)	3,893
Work in Progress	7,371	-	7,371	4,500	-	4,500
<b>Balance at 31 December</b>	<u>3,364,348</u>	<u>(1,648,080)</u>	<u>1,716,268</u>	<u>3,101,349</u>	<u>(1,565,279)</u>	<u>1,536,070</u>





## 12. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	29,395	20,669	20,669
Accruals	9,961	9,671	9,671
Employee Entitlements - Salaries	204,296	159,846	159,846
Employee Entitlements - Leave Accrual	24,608	25,627	25,627
	<u>268,260</u>	<u>215,813</u>	<u>215,813</u>
Payables for Exchange Transactions	268,260	215,813	215,813
	<u>268,260</u>	<u>215,813</u>	<u>215,813</u>

The carrying value of payables approximates their fair value.

## 13. Revenue Received in Advance

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	7,818	-	-
Other Revenue in Advance	21,339	21,002	21,002
	<u>29,157</u>	<u>21,002</u>	<u>21,002</u>

## 14. Provision for Cyclical Maintenance

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	186,000	186,000	191,592
Increase to the Provision During the Year	57,850	40,000	47,333
Other Adjustments	34,793	-	(43,959)
Use of the Provision During the Year	(15,642)	-	(8,966)
Provision at the End of the Year	<u>263,001</u>	<u>226,000</u>	<u>186,000</u>
Cyclical Maintenance - Current	-	-	4,667
Cyclical Maintenance - Non current	263,001	226,000	181,333
	<u>263,001</u>	<u>226,000</u>	<u>186,000</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 (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	22,691	21,935	21,935
Later than One Year and no Later than Five Years	24,168	26,026	40,697
Future Finance Charges	(5,278)	(8,828)	(8,828)
	<u>41,581</u>	<u>39,133</u>	<u>53,804</u>
Represented by:			
Finance lease liability - Current	19,690	17,736	17,736
Finance lease liability - Non current	21,891	21,397	36,068
	<u>41,581</u>	<u>39,133</u>	<u>53,804</u>

## 16. Funds Held in Trust

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	2,000	800	800
	<u>2,000</u>	<u>800</u>	<u>800</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 \$
Block AB & F - 217609	(99,580)	-	(22,307)	-	(121,887)
Fire Alarm 5YA Project - 214653	(4,789)	-	-	-	(4,789)
Electrical Upgrade - 227809	1,200	-	(1,200)	-	-
Water Mains Replacement - 227810	1,000	500	(1,500)	-	-
Refurbishment Block F - 227813	-	333,902	(167,477)	-	166,425
Gym Ceiling - 227811	-	95,127	(88,652)	-	6,475
Roofing and Clearlite - 227808	-	446,830	(352,412)	-	94,418
Totals	<u>(102,169)</u>	<u>876,359</u>	<u>(633,548)</u>	<u>-</u>	<u>140,642</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education	267,318
Funds Receivable from the Ministry of Education	(126,676)

2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Block AB & F - 217609	148,540	-	(248,120)	-	(99,580)
Fire Alarm 5YA Project - 214653	(4,789)	-	-	-	(4,789)
Electrical Upgrade - 227809	-	5,770	(4,570)	-	1,200
Water Mains Replacement - 227810	-	19,100	(18,100)	-	1,000
Totals	<u>143,751</u>	<u>24,870</u>	<u>(270,790)</u>	<u>-</u>	<u>(102,169)</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education	2,200
Funds Receivable from the Ministry of Education	(104,369)

## 18. Related Party Transactions

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

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and 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.

During 2023 eleven of the school houses were occupied by staff members who paid between \$260 - \$700 per fortnight.

## 19. Remuneration

### Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	3,645	4,065
<i>Leadership Team</i>		
Remuneration	428,077	398,281
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	431,722	402,346

There are 6 members of the Board excluding the Principal. The Board held 10 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	160-170	150-160
Benefits and Other Emoluments	1-2	1-2
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	4.00	3.00
110 -120	5.00	-
120 - 130	-	2.00
130 - 140	2.00	-
	11.00	5.00

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

## 20. Compensation and Other Benefits Upon Leaving

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

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

## 21. Contingencies

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



## 22. Commitments

### (a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$422,887 (2022:\$2,200) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Block AB & F - 217609	512,445	488,529	23,915
Refurbishment Block F - 227813	384,902	167,477	217,425
Gym Ceiling	110,782	88,652	22,130
Roofing and Clearlite - 227808	511,830	352,413	159,417
<b>Total</b>	<b>1,519,959</b>	<b>1,097,071</b>	<b>422,887</b>

### (b) Operating Commitments

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

(Operating commitments at 31 December 2022: nil)

## 23. Financial Instruments

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

### Financial assets measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	684,800	447,482	471,910
Receivables	355,730	200,559	200,559
Investments - Term Deposits	351,520	338,385	338,385
Total Financial assets measured at amortised cost	<u>1,392,050</u>	<u>986,426</u>	<u>1,010,854</u>

### Financial liabilities measured at amortised cost

Payables	268,260	215,813	215,813
Finance Leases	41,581	39,133	53,804
Total Financial liabilities measured at amortised Cost	<u>309,841</u>	<u>254,946</u>	<u>269,617</u>

## 24. Events After Balance Date

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

## 25. Comparatives

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

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF RUAPEHU COLLEGE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Ruapehu College (the School). The Auditor-General has appointed me, David Fraser, using the staff and resources of Silks Audit Chartered Accountants 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 Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

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

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

#### Basis for our opinion

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.



- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

#### **Other information**

The Board is responsible for the other information. The other information comprises the information included on pages 1, 2, 23 to 45, 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.

*David Fraser*

**David Fraser  
Silks Audit Chartered Accountants Limited  
On behalf of the Auditor-General  
Whanganui, New Zealand**





**Rapuhia ko te mātauranga - Seek further knowledge**

**30 Tainui Street OHAKUNE 4625 Telephone: 06 3858398 Email: [principal@ruapehu.school.nz](mailto:principal@ruapehu.school.nz)**

To whom it may concern,

Re: Kiwi sport report

Ruapehu College received \$5830.01 (net) in the operations grant for sport.

The college used this money for sport including financing a sports coordinator, sports uniforms, sports gear and transport to sports venues.

Yours Faithfully,

Marama Allen

Principal

Ruapehu College



# RUAPEHU COLLEGE

Rapuhia Kote Matauranga – Seek Further Knowledge

## Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2023.

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

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<p><i>Following health and safety requirements and procedures set out by the board of trustees and Worksafe.</i></p> <p><i>A primary objective of the board of Ruapehu College is to ensure that the school is a physically and emotionally safe place for all students and staff, as required by the Education and Training Act 2020 (s. 127) and in support of the Statement of National Education and Learning Priorities (NELP: Priority 1).</i></p> <p><i>This is the underlying principle of our Health, safety and wellbeing policy.</i></p>
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p> <p>How do you practise impartial selection of suitably qualified persons for appointment?</p>	<p><i>The board:</i></p> <ul style="list-style-type: none"> <li><i>• appoints a member to be the EEO officer – the principal currently has this role.</i></li> <li><i>• shows commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, personal and career development.</i></li> <li><i>• Following the employment process, and using a variety of persons on the employment panel, SLT, HODs and Board members where applicable.</i> <ul style="list-style-type: none"> <li><i>- all vacancies are externally advertised.</i></li> <li><i>- ensures that employment and personnel practices are fair and free of any bias.</i></li> </ul> </li> <li><i>• the process and appointment can be appealed.</i> <ul style="list-style-type: none"> <li><i>- selection is based on recruiting the person most suited to the position in terms of skills, experience, qualifications, and aptitude.</i></li> </ul> </li> </ul>
<p>How are you recognising, The aims and aspirations of Maori?</p> <p>The employment requirements of Maori?</p>	<p><i>We uphold our commitment to <b>te Tiriti o Waitangi</b> through our vision and strategic plan to reflect mātauranga Māori and tikanga Māori and working in partnership with whānau, local iwi and our community.</i></p> <p><i>Ruapehu College aims to work in partnership with our local Māori community to support</i></p>

<p>Greater involvement of Maori in the Education service?</p>	<p><i>rangatiratanga/self-determination. We actively seek the guidance of our local Māori community to help us better meet the needs of our ākonga Māori and ensure they experience educational success as Māori.</i></p> <p><i>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).</i></p> <p><i>Ruapehu College 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 <b>Ka Hikitia Ka Hāpaitia</b>.</i></p> <p><i>We take all reasonable steps to make instruction available in te reo Māori and tikanga Māori.</i></p> <p><i>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).</i></p>
<p>How have you enhanced the abilities of individual employees?</p>	<p><i>Ruapehu College board acts as a good employer and takes all reasonable steps to build working relationships based on trust, confidence, and good faith. The board:</i></p> <ul style="list-style-type: none"> <li>• <i>takes all steps, so far as is reasonably practicable, to meet its <b>primary duty of care</b> obligations to ensure good and safe working conditions for employees and responds to all reasonable concerns and requests made by employees</i></li> <li>• <i>considers staff <b>health and wellbeing (hauora)</b> and work-life balance.</i></li> <li>• <i>promotes high levels of staff performance through:</i> <ul style="list-style-type: none"> <li>• <i><b>performance management</b> and <b>professional development</b> (including budgeting for training and development programmes intended to enhance the abilities of individual employees)</i></li> <li>• <i>acknowledgement of staff achievements</i></li> <li>• <i><b>salary units and management allowances</b> and <b>non-contact time</b>.</i></li> </ul> </li> </ul> <p><i>We recognise that professional development:</i></p> <ul style="list-style-type: none"> <li>• <i>ensures staff are informed about the latest developments in education</i></li> <li>• <i>builds staff capability and competence</i></li> <li>• <i>enhances the quality of teaching, learning, and school support services</i></li> <li>• <i>is an integral part of the school's performance management system</i></li> <li>• <i>is a central factor leading to student success and job satisfaction</i></li> </ul>

How are you recognising the employment requirements of women?	<p><i>The board meets its obligations under the Public Service Act 2020 and the Human Rights Act 1993.</i></p> <p><i>The principal acknowledges that the primary care of children falls upon women. Therefore, the principal is committed to work with the employee to find an agreed solution that is a win-win for both parties.</i></p> <p><i>Women are given equal opportunities in all aspects of employment for leadership opportunities, promotion and personal and career development.</i></p>
How are you recognising the employment requirements of persons with disabilities?	<p><i>The board:</i></p> <ul style="list-style-type: none"> <li><i>• recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups</i></li> <li><i>• Learners and their family/whānau are at the centre of Ruapehu College. We empower our students to be engaged in their learning, and to experience success. This includes students who identify as LGBTQIA+, have disabilities, have learning support needs, are neurodiverse, or come from diverse ethnic communities (NELP Priority 1).</i></li> <li><i>• At Ruapehu College we recognise the diverse learning needs of our students, and the need for barrier-free access to education. We work with students and their families/whānau to identify and address any barriers that may stop students from accessing, participating in, or remaining engaged in education. This includes Māori and Pasifika learners, disabled learners, and those with <b>learning support</b> needs (NELP Priority 3).</i></li> </ul>

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

<b>Reporting on Equal Employment Opportunities (EEO) Programme/Policy</b>	Yes
Do you operate an EEO programme/policy?	Yes
Has this policy or programme been made available to staff?	Yes
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	Yes
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	Yes
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	Yes
Does your EEO programme/policy set priorities and objectives?	Yes

## STATEMENT OF VARIANCE 2023

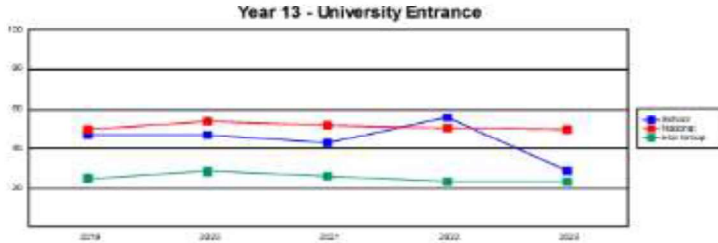
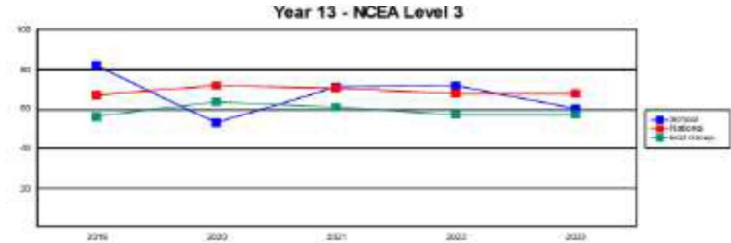
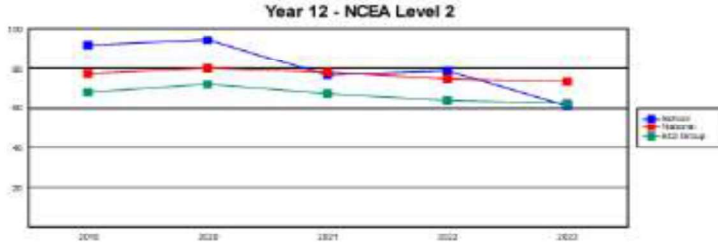
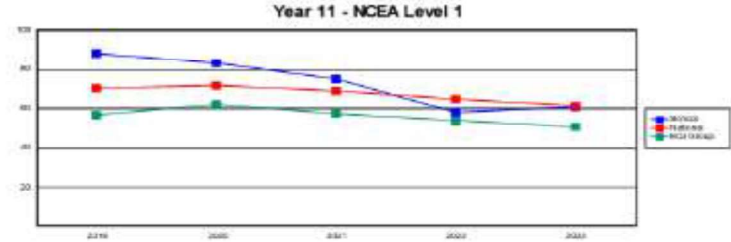


School Name:	RUAPEHU COLLEGE	School Number:	0183
Strategic Aim:	We grow, foster and maintain relationships and communication with whānau, families and the Waimarino community whereby they feel part of the college activities, education programs and events.		
Education Link:	<ul style="list-style-type: none"> <li>Learners with their whānau are at the centre of education (NELP 1).</li> <li>Foundation curriculum policy statements.</li> </ul>		
Annual Aim:	<ul style="list-style-type: none"> <li>We continually seek to improve our processes for a better relationship with whānau, iwi and community.</li> <li>We have high aspirations for every learner and support these by partnering with their whānau as a valued contributor to the education pathway of their child.</li> <li>We develop staff to strengthen their teaching, leadership and learner support capability.</li> <li>We continually seek strategies to strengthen teaching practice.</li> <li>We continually develop curriculum that is place-based and relevant, and value the input of our local iwi and community people</li> </ul>		
Target:	<ul style="list-style-type: none"> <li>A growth in whānau numbers attending three-way conferences and parent-teacher meetings to discuss the progress of their ākonga.</li> <li>A growth in whānau and community numbers attending junior and senior prize-giving.</li> <li>A growth in support from the community and local businesses for curricular and extra-curricular activities</li> <li>Students are leaving with a minimum of NCEA L2, or left to enrol in an educational course or employment that aligns with their chosen career pathway.</li> </ul>		

Achievement in NCEA and UE: Ruapehu College  
PR2 - Enrolment Based Cumulative Overall Results

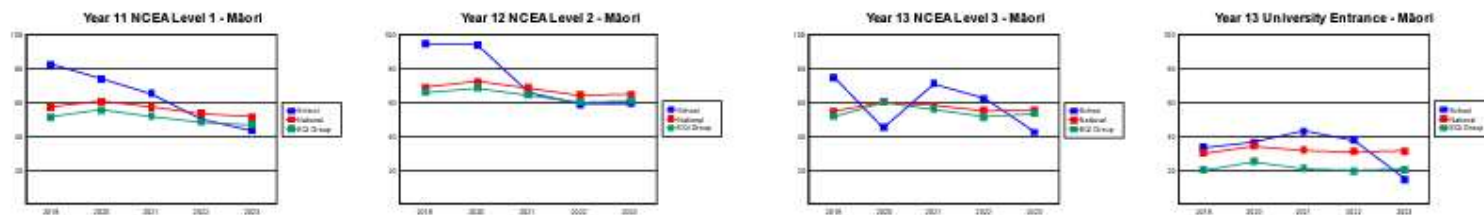
Generated 8-Mar-2024

Academic Year	Ruapehu College				National				More Socioeconomic Barriers (School Equity Index Group)			
	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
2019	88.1	91.7	82.4	47.1	70.6	77.5	67.3	49.3	58.5	68.1	56.1	25.0
2020	82.9	94.1	52.9	47.1	71.8	80.1	72.1	53.4	62.1	71.9	63.8	28.4
2021	75.0	76.5	71.4	42.9	69.2	77.9	70.5	51.9	57.4	67.5	60.9	25.7
2022	57.8	78.8	72.2	55.6	64.9	74.9	68.2	50.3	53.7	64.0	56.9	23.5
2023	61.1	61.1	60.7	28.6	61.6	73.2	67.6	49.7	50.9	62.3	57.1	23.2



The level one result is what we predicted, and pleasing to see that it aligns with the national result. The level two result was disappointing as we predicted our students to have done better in their external exams.

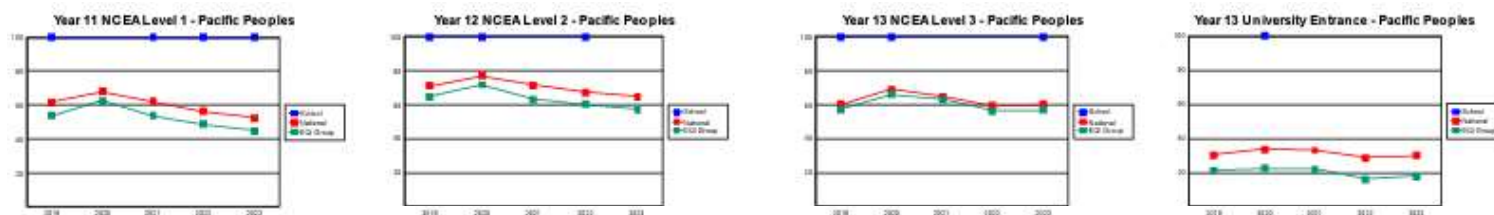
Māori Achievement



**Comment:**

Māori are 65% of the college roll. Sadly, our Māori students decline in achievement aligns with a decline in their attendance. Another correlating factor is the high representation of Māori students in the 'below and well below' expected curriculum level for literacy and numeracy at the start of Year 9.

**Pasifika Achievement**



**Comment:**

Pasifika are 3.5% of the college roll. In 2023, we had Pasifika students in Y11 and Y13 and they were all successful in attaining their NCEA level.



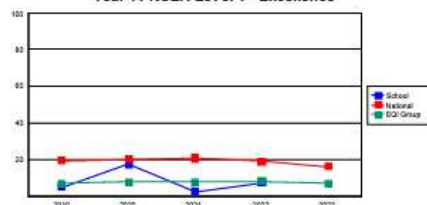
# NCEA Certificate Endorsement: Ruapehu College

Generated 8-Mar-2024

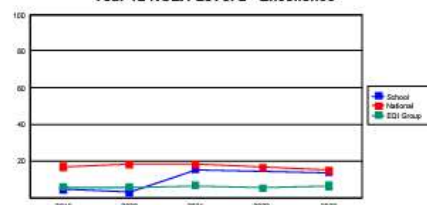
## PR4 - Cumulative Results by Percentage

Academic Year	Ruapehu College			National			More Socioeconomic Barriers (School Equity Index Group)		
	Year 11 NCEA Level 1	Year 12 NCEA Level 2	Year 13 NCEA Level 3	Year 11 NCEA Level 1	Year 12 NCEA Level 2	Year 13 NCEA Level 3	Year 11 NCEA Level 1	Year 12 NCEA Level 2	Year 13 NCEA Level 3
<b><u>Achieved with Excellence</u></b>									
2019	5.4	4.5		19.9	16.7	14.8	7.4	5.8	6.7
2020	17.6	3.1	22.2	20.7	17.9	17.5	8.1	5.8	7.7
2021	3.0	15.4	6.7	21.1	17.9	17.9	8.2	6.4	6.7
2022	7.7		30.8	19.4	16.5	15.3	8.4	5.3	6.7
2023		13.6	5.9	16.7	15.0	13.6	7.3	6.3	7.3
<b><u>Achieved with Merit</u></b>									
2019	27.0	13.6	14.3	33.9	25.1	26.2	21.0	11.3	13.2
2020	8.8	12.5		32.3	24.9	26.3	21.3	12.5	14.4
2021	12.1	7.7	6.7	31.9	23.8	25.3	22.3	12.7	13.6
2022	38.5	15.4	7.7	31.4	24.0	25.5	20.3	12.2	11.6
2023	27.3	18.2	17.6	31.4	23.5	25.6	19.3	11.2	11.9

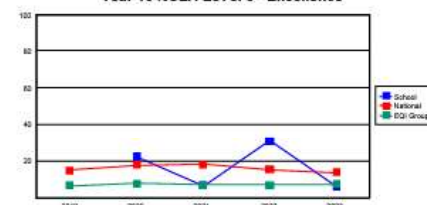
Year 11 NCEA Level 1 - Excellence



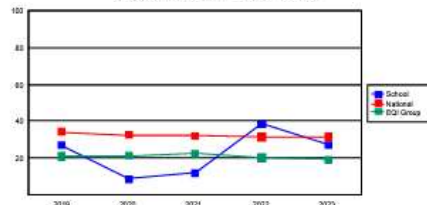
Year 12 NCEA Level 2 - Excellence



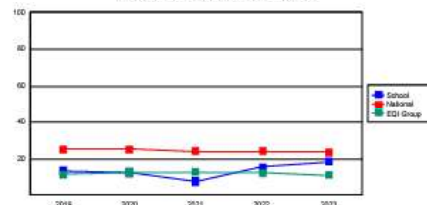
Year 13 NCEA Level 3 - Excellence



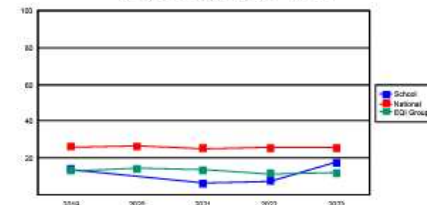
Year 11 NCEA Level 1 - Merit



Year 12 NCEA Level 2 - Merit



Year 13 NCEA Level 3 - Merit



### Comment:

We are pleased with our merit endorsement results.



<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<ul style="list-style-type: none"> <li>Actively explore ways to grow whānau and community to all College events, curricular and extra-curricular.</li> <li>Continue to grow and nurture iwi wide relationships by authentically engaging with iwi and giving effect to Te Tiriti o Waitangi.</li> <li>Continue working with the Kāhui Ako to achieve the achievement challenge for Whānau and Iwi Engagement.</li> <li>Explore ways to improve communication with whānau.</li> <li>To identify and support students that demonstrate exceptional or higher learning ability.</li> <li>Every staff member to call home with a positive comment of every student they teach.</li> <li>Continue to develop the 3-way conference to partner with parents and whānau with their child/ren education plan.</li> <li>Explore ways to engage with iwi and local key stakeholders to partner in the development of a place-based curriculum.</li> </ul>	<ul style="list-style-type: none"> <li>Iwi led the start of year pōwhiri for new staff and students.</li> <li>Great whānau presence for the pōwhiri.</li> <li>Awesome whānau and community support at the end of year prizegiving.</li> <li>Significant financial support in the form of grants and scholarships by local businesses and trusts.</li> <li>Iwi led the blessing of the completed construction house.</li> <li>The Kāhui Ako appointed the RC principal to be the connector for whānau and iwi engagement.</li> <li>Regular FB postings. Termly newsletter. Email caregivers on important matters. Promote whānau invites to college events i.e. athletics. Articles in the local paper.</li> <li>Families popped in and out on the Athletics day.</li> <li>PLD on working with gifted students.</li> <li>80% attendance at the three-way conferences for junior students.</li> <li>Working in partnership with iwi and the conservation department to further develop the Kiwi Forever program.</li> <li>Established a connection to work with iwi to develop a Taiao junior program.</li> </ul>	<p>Monitoring</p> <ul style="list-style-type: none"> <li>Following and action plan</li> <li>Monthly reports to the BOT</li> <li>Agenda item at cultural, curriculum and sports meetings.</li> </ul> <p>Reflections</p> <ul style="list-style-type: none"> <li>A review development map like the one used by the Kāhui Ako would have been a good tool to use to measure engagement.</li> </ul>	<ul style="list-style-type: none"> <li>Continue to explore, review and develop the actions.</li> </ul>
<b>Planning for next year:</b>			
<ul style="list-style-type: none"> <li>Implementing the new annual plan that is lines up with our strategic goals.</li> <li>Create a review development map to tracks progress to achieving our strategic goals.</li> </ul>			

## STATEMENT OF VARIANCE 2023



<b>Strategic Aim:</b>	To raise and maintain engagement, learning and achievement of all students.
<b>NELP Link:</b>	<ul style="list-style-type: none"> <li>• <u>Barrier free access</u></li> <li>• Great education opportunities and outcomes are within reach for every learner</li> <li>• Reduce barriers to education for all learners</li> <li>• Ensure every learner gain sound foundation skill, including language, literacy and numeracy</li> </ul>
<b>Annual Aim:</b>	<ul style="list-style-type: none"> <li>• To improve the literacy and numeracy levels in the Year 9 and 10 cohort.</li> <li>• Utilizing the Diploma of Learning, Habits of Mind to shift learning habits</li> <li>• To build on the relationships with key people in feeder schools and the Kāhui ako achievement challenge, to focus on literacy common assessments across all educational environments.</li> <li>• NCEA Level 2 as the graduating benchmark</li> <li>• To enhance student learning through innovative projects</li> </ul>
<b>Target:</b>	<ul style="list-style-type: none"> <li>• To improve the delivery and monitoring of literacy in the junior school in preparation for the new literacy standards implemented in 2024.</li> <li>• Maintain the percentage of students achieving L1 literacy and numeracy, by focusing on early identification of those at risk.</li> <li>• To give junior students that are ready to sit the Level 1 literacy and numeracy exam the opportunity.</li> <li>• To attain a NCEA Level 1 pass rate for literacy 1 better than our EQI group.</li> <li>• To attain a NCEA Level 1 pass rate for literacy 1 better than our EQI group.</li> </ul>
<b>Baseline Data:</b>	<ul style="list-style-type: none"> <li>• Junior literacy and numeracy data</li> <li>• NCEA Literacy and Numeracy results</li> <li>• NCEA L1, 2 and 3 pass rates are at or above national pass rates</li> <li>• Maintain the percentage of students achieving Level 1 literacy and numeracy</li> <li>• Year 12 students that did not achieving NCEA Level 1 will have achieved NCEA Level 1 by the end of 2023</li> <li>• Year 12 students requiring significant learning support to achieve at least one NCEA Level 1 assessment by the end of 2023</li> <li>• Year 13 students who have not yet achieved NCEA Level 1 will have achieved NCEA Level 1 by the end of 2023</li> <li>• Year 13 students who have not yet achieved NCEA Level 2 will have achieved NCEA Level 2 by the end of 2023</li> <li>• Māori and Pasifika achievement is the same as or better than that of other non-Māori students</li> </ul>

## Junior Literacy

### Implementing Targeted Writing Practices at Ruapehu College (Written by the TIC Literacy)

#### INTRODUCTION

A TIC was appointed in 2023 to oversee and run a programme to target literacy at Ruapehu College. The initial aim was to get the students writing so that they could become more resilient and able to write more in less time. Weekly writing tasks were administered online to mirror the expectations of the Corequisite Pilot Examination.

#### BACKGROUND

With changes to NCEA and a focus on the falling literacy rates of students in Aotearoa, the College has embraced Literacy as a strategic aim.

#### OBJECTIVES

To target literacy holistically across the school to raise student achievement and future success, as well as for school data purposes. Literacy as a strategic goal should be ingrained into school practice and communicated as such (non-verbally).

#### IMPLEMENTATION

##### General Practice

- Teachers were encouraged to integrate reading and writing into all teaching practice, regularly. They were introduced to the Learning Progression Framework and the big ideas around reading and writing, specific to audience and purpose.
- Introduction of CUPS for student writing expectations (Capitalisation, Usage, Punctuation and Spelling). Mnemonic devices encouraged as a consistent connection for student accessibility
- Weekly and fortnightly Literacy classes were added to junior students' timetables
- Introduction of PEEL for written structure scaffolding tool. P= point or topic statement, E = evidence or example, E = explanation or elaboration, L = link any hanging statements and conclude.

##### Writing Mileage

- A timetable was distributed each term to allow departments to set tasks for junior classes on a rotating basis.
- Year 9 students were tasked with an open prompt to respond in 270 words, as per the Literacy Exam Pilot task each week. They were supplied with Chromebooks, and instructions to access SimpleNote. Considering the digital demands, students were given a full class time (55 minutes) to complete the written task, in assessment conditions.
- In the week following their scheduled slot, teachers were expected to mark the students' writing according to an adapted marking schedule; feed forward and provide a timely response to students, teaching from the task responses; and file students' responses and scores for recording and creation of a digital portfolio of students' writing.

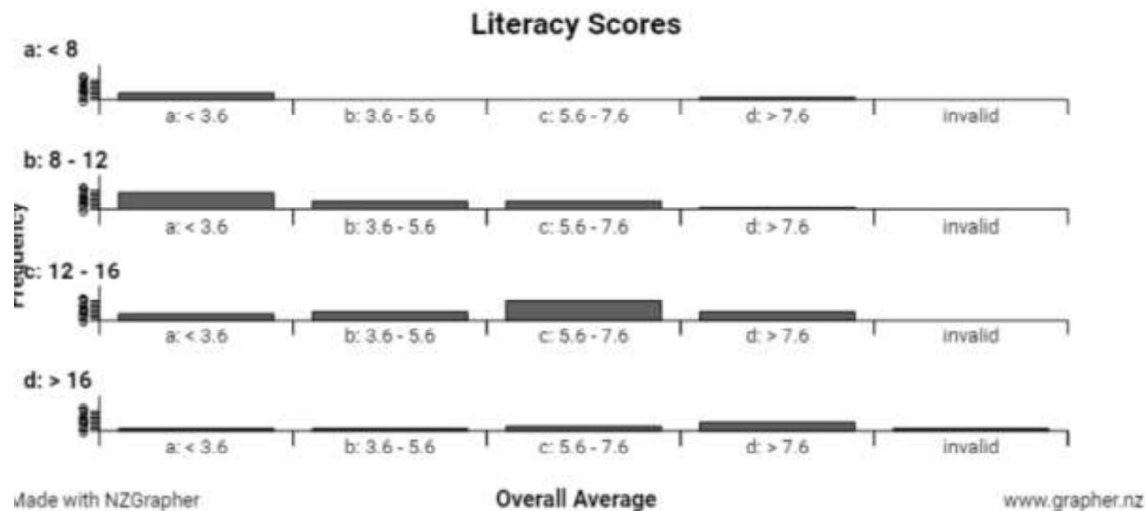
##### Other

- Teachers were given opportunities for support with marking students' responses, aiming to eradicate judgement discrepancies.
- Following feedback requesting resources, teachers had access to a shared drive, which includes literacy-based starters and activities, as well as visual aids for classrooms. This resource is open for collaboration and growth.
- Due to improvement of content generation in year 9 students, LMTs were rolled out to year 10s in Term 3 of 2023.

## RESULTS AND ANALYSIS

The data was imported from Kamar directly. The raw data is messy and unreliable generally, filled with gaps and discrepancies. It shows the results from 49 students over three terms, as well as averages and tally of scored sample pieces. The scores themselves are out of a total of 12. Therefore, an average of about 8 at year 9 level may be considered very good. Unless stated otherwise, these comments are generalised trends; outliers exist.

- Students' results vary widely. This may reflect a problem with some of the tasks themselves, or a varied response to different subjects and topics.
- An increase in opt-out is a concern, as many students decreased in their efforts over the year.
- Students scoring low but with numerous samples (10 or more out of the total 20 opportunities) show our lower level ability students with gaps in their foundational knowledge. It was interesting to note that students with behaviour concerns also dominate this group, which may indicate the lack of confidence these students may be masking with behaviour.
- Boys dominate the lower averages.
- Students who wrote often improved their average by about 1% from the beginning to the end of the year.
- There is a strong correlation between frequency of writing and overall average.



## IMPACT

- Teachers noticed an improvement in content generation as the year progressed and the tasks became routine.

- Staff feedback was markedly more positive after reintroduction of pen-and-paper.
- Students who regularly practiced sustained writing tended to improve their average score by about a percent by the close of the year.
- Many Year 9 students who sat the Literacy Examination obtained the Reading and Writing credits towards their Level 1. These students were selected according to their overall Literacy level, as per their class teachers' judgement.

#### CHALLENGES AND LESSONS LEARNED

- Basic administration of scheduling, reminders, follow ups and data collection from staff.
- Varying situations, challenges and factors; major discrepancies due to human condition of staff and students.
- Data input: unclear whether students are opting out or absent for LMTs. Teachers were required to submit roll and allocate 0 when students were present but did not submit writing.
- Online platform and authenticity: Considering the digital Literacy Exam, it was decided that these tasks would be typed. SimpleNote was suggested as the platform to administer the tasks, as it did not include a word processor. However, from term 4, these tasks were to be done by hand, as the logistics of the App were cumbersome and ineffective. Many student responses were 'lost' in the system, as students were responsible for naming and sharing their work for it to be recovered by the teacher. It was also noted that the content being submitted was increasingly inauthentic, as students had full access to the Internet when tasked with writing. With improvement in literacy as the key aim, digital literacy is secondary. In a time of AI, flawed writing is far superior for authenticity.
- An attitude persists that some subjects do not lend themselves sufficient time nor scope for literacy tasks and exercises. Literacy practices as such remain an 'additional layer' to the curriculum and are not yet seamlessly integrated to all school practice, nor priority.

#### RECOMMENDATIONS

The findings should guide literacy actions going forward. As this year group moves into year 10, their fortnightly Literacy sessions should target the students' specific needs.

**Culture:** There persists a negative attitude towards reading and writing. Although this may be dismissed as a sign of the times, the school culture does not challenge this. For instance, the library is a centre of socialisation and activity. Half of the designated space, if that, is allocated for books and remains sparse in terms of reading material. The non-fiction section (a favourite and 'go-to' of active boys – our target audience), is hard to find and limited. Beautiful encyclopaedias are used as stands for pot plants. It is recommended that such subtle discrepancies, i.e. what the school says is important versus what the reality might reflect in practice, are recognised. In the case of the library, it might be worthwhile to consider renaming the space altogether. All parties should actively seek ways to make reading and writing more engaging and relevant.

**Gaps/missing data:** The expectations around the written work for scoring and data may require rewording. The weekly schedule could indicate the time to collate and mark, instead of for a required task for the students to sit. This alleviates attendance, and 'once-off' opportunity and opt-out factors which makes for unreliable and inaccurate data. Should students not have any writing available, then an extended written task may be allocated on the corresponding week.

With a less to more approach, we may further avoid student reluctance to Literacy, as the practice needs to be fully integrated into all subjects and lessons. By less to more, it means that students write less, but more often. They should expect to write in just about each and every lesson, every day. The same, of course, goes for reading.

Opt-outs: It is advisable to have follow ups with students that are not adhering to the written expectations. Many low-ability students have a corresponding 'effort' score. It is far easier to target and assist the specific Literacy needs of students when samples of their writing are available. Moreover, a follow-up would block the gap for those students taking advantage of it, opting out of the task each week.

Scheduled weekly 'tasks': There is a concern and caution against students seeing formal writing practices as such, as opposed to a holistic and integrated practice to be expected from all classes with regularity. Many students display a strong negative response to reading and writing, so it may be beneficial to target the culture around literacy within and across the school. Should teachers be required to set writing tasks, they should be fully integrated into their programmes or lessons.

Resources: Many teachers at the school enjoy and utilise paid subscriptions. It may be beneficial to look into full school access for superior online subscriptions.

Scope: The writing mileage work is substantial and beneficial. Over time however, the school may need to widen their scope to target all areas of literacy as outlined by the Ministry.

### CONCLUSION

As 2023 was the first year to initiate this literacy programme, there were many factors that were challenging or not considered in the initial deployment. As such, these results and outcomes are beneficial to inform future practice and considerations. There are many aspects of the programme that still require consideration for optimum performance and results for student success, as well as ease of application.

Discrepancies and bias persist, yet the College is making positive changes to incorporate literacy across the school. With time, these practices should become easier to manage and run to facilitate higher expectations and outcomes in literacy, as well as student differentiation and targeted support.

As students become accustomed to the written expectations in each and every subject, they will be able to write more, more often. Over time with practice, they will improve their writing in response to feedback and enjoy more success in literacy, which would result in stronger grades across the disciplines.

### **Junior Literacy and Numeracy**

**SENCO report for 2023**

**SEN Register**

- 2 On Going Resource Students (1 Very High needs, 1 High needs)

- 2 In class support students (Year 10)
- 7 Special Assessment Condition students (Year 11 - 13)
- 1 Resource Teacher learning and behaviour student
- 8 Structured Literacy intervention students (Year 9)
- 8 Maths intervention students (Year 9)
- 6 Year 11 Maths intervention students

#### Year 9 and 10 Literacy

During 2023 we trialled a number of interventions to help accelerate students. Across the school we introduced Literacy writing tasks across Year 9 and 10 Students in all subject areas to gather a range of data to identify students and the improvement over the year.

#### Structured Literacy Year 9

During Term 3 we introduced structured literacy in small groups across year 9. We targeted the lowest students in year 9. This had a mixed outcome. Our SENCO and teacher aide visited Rangitikei College supported by RTLB to observe how they ran their structured literacy programme. We then tried this here. We focused on the lower ability level students, however, the majority of these students were absent from school which impacted the trial. From the data below, you can see the child that did attend the majority of lessons made significant improvement vs the students who were absent or had negative attitudes towards receiving support.

Student	Initial testing	End Testing	Comment
1 TAW	Scale Score 50.2 Stanine 2	Scale Score 62 Stanine 4	This student was consistently at school. Limited progress made at the beginning due to medication issues, once sorted steady progress happened.
2 HB	Scale Score 46.2 Stanine 2	Scale Score 50.2 Stanine 2	High absence and disengaged in group learning.
3 IB	Scale Score 47.6 Stanine 2	Scale Score 53.9 Stanine 3	High absence but engaged and learning when at school. Progress made
4 THC	Scale Score 51.5 Stanine 2	Scale Score 57.3 Stanine 3	High absence but semi engaged during lessons. Progress made
5 JW	Scale Score 52.7 Stanine 3	Scale Score 57.3 Stanine 3	High absence, worked well individually, mucked around when in a buddy situation. Small progress made.
6 LT	Scale Score 50.2 Stanine 2	Scale Score 50.2 Stanine 2	High absence, negative attitude, not interested in trying. No progress made
7 TP	Scale Score 50.2 Stanine 2	Scale Score 50.2 Stanine 2	High absence, mucking around, not interested in trying. No progress made
8 RM	Scale Score 51.5 Stanine 2	Scale Score 55 Stanine 3	Picked up late in term 3. Engaged and interested in learning. Progress made.

I believe this programme will have a big impact on students and their learning. We will be continuing this in 2024. Factors we will be looking for include attendance, engagement and progress.

#### Year 9 Maths intervention

This intervention began as support in the classroom for the teacher but it was noticed that small groups of students within the classroom setting required small group intervention. The students were then brought out of the classroom in Terms 3 and 4 in groups of four. The teacher then worked on the Numicon project but found students were not engaged, so then changed her focus to work on basic numeracy skills and trying to keep students up to date with class work. I feel this intervention was not successful with little change in the students' maths ability overall. See table below.

Student	Initial testing	End Testing	Comment
1 TAW	Scale Score 42.5 Stanine 2	Scale Score 40.5 Stanine 1	Was often removed from the small group situation due to silly behaviours. No progress made.
2 FKP	Scale Score 44.3 Stanine 2	Scale Score 45.9 Stanine 2	Engaged but little progress made
3 PC	Scale Score 40.5 Stanine 2	Scale Score 47.4 Stanine 2	Class clown, not engaged. Little progress made.
4 THP	Scale Score 45.9 Stanine 2	Scale Score 50.1 Stanine 2	Little Progress made
5 CT	Scale Score 53.8 Stanine 4	Scale Score 50.1 Stanine 2	Questioning around ore data validity Engaged when learning but results show regression.
6 NLU	Scale Score 51.4 Stanine 3	Scale Score 52.6 Stanine 3	Little progress made.
7 APT	Scale Score 53.8 Stanine 4	Scale Score 56.1 Stanine 3	Progress made in scale score.
8 GC	Scale Score 50.1 Stanine 3	Scale Score 64.8 Stanine 5	Was not part of the group long. Maths ability was too high compared to initial testing.



## Year 9 Data 2023

Statement:

At Year 9 Students are expected to be working within Level 4 of the NZ Curriculum

Groups	Reading Comp Term 1								Reading Comp Term 4							
	Well Below Expectations		Working towards Expectations		Meeting Expectations		Exceeding Expectations		Well Below Expectations		Working towards Expectations		Meeting Expectations		Exceeding Expectations	
Year	12/53	23%	23/53	43%	12/53	23%	6/53	11%	6/52	12%	26/52	50%	12/52	23%	6/52	15%
Boys	8/23	35%	10/23	43%	3/23	13%	2/23	9%	4/23	17%	12/23	52%	4/23	17%	3/23	14%
Girls	4/30	13%	13/30	43%	9/30	30%	4/30	13%	2/29	6%	14/29	48%	8/29	28%	5/29	18%
Māori	6/22	27%	13/22	59%	3/22	14%	0/22	0%	4/23	17.5%	15/23	65%	4/23	17.5%		
European	6/26	21%	8/26	29%	9/26	32%	5/26	18%	2/26	8%	10/26	38%	7/26	27%	7/26	27%
Other	0/3	0%	2/3	67%	0/3	0%	1/3	33%			1/3	33.3%	1/3	33.3%	1/3	33.3%
Notes	This data set does include data from 1 Year 9 ORS Student and 1 Dual enrolment								During 2023 3 Students left Ruapehu College 2 New Students joined Ruapehu College All students are present for final testing							

## Year 9 Data 2023

Statement:

At Year 9 Students are expected to be working within Level 4 of the NZ Curriculum

Groups	Moths Term 1								Moths Term 4							
	Well Below Expectations		Working towards Expectations		Meeting Expectations		Exceeding Expectations		Well Below Expectations		Working towards Expectations		Meeting Expectations		Exceeding Expectations	
Year	5/53	9%	31/53	59%	12/53	23%	5/53	9%	14/48	29%	16/48	38%	11/48	25%	5/48	10%
Boys	3/23	13%	13/23	57%	7/23	30%	0/23	0%	8/21	38%	8/21	38%	4/21	19%	1/21	5%
Girls	2/30	6%	18/30	60%	5/30	17%	5/30	17%	6/27	22%	10/27	37%	7/27	26%	4/27	15%
Māori	3/22	14%	18/22	82%	1/22	4%	0/22	0%	10/21	48%	10/21	48%	1/21	4%	-	-
European	2/26	7%	11/26	39%	10/26	36%	5/26	18%	4/24	17%	7/24	29%	5/24	33%	5/24	21%
Other	0/3	0%	2/3	67%	1/3	33%	0/3	0%	-		1/3	33%	2/3	67%	-	-
Notes	This data set does include data from 1 Year 9 ORS Student and 1 Dual enrolment								During 2023 3 Students left Ruapehu College 2 New Students joined Ruapehu College 4 Students were absent at the time of final testing and have continued to be absent from school This is made up of 2 female students, 2 males students, 2 Māori Students, 2 NZ European Students							

### Comment

The percentage of Year 9 students arriving at college working below expectation in literacy and numeracy is growing. This is concerning and frustrating for two reasons: firstly, this is generally out of our control, and secondly, it is a major task to progress students from stanine 1 and 2 to be ready for a literacy and numeracy exam in two years. These students arrive with poor learning behaviours and a record of poor attendance.

## Year 10 Data 2023

Statement:

At Year 10 Students are expected to be working within Level 5 of the NZ Curriculum

Groups	Reading Comp Term 1								Reading Comp Term 4							
	Well Below Expectations		Working towards Expectations		Meeting Expectations		Exceeding Expectations		Well Below Expectations		Working towards Expectations		Meeting Expectations		Exceeding Expectations	
Year	11/55	20%	18/55	33%	21/55	38%	5/55	9%	6/50	12%	15/50	30%	17/50	34%	12/50	24%
Boys	9/34	27%	10/34	29%	12/34	35%	3/34	9%	4/31	13%	9/31	29%	10/31	32%	8/31	26%
Girls	2/21	10%	8/21	38%	9/21	42%	2/21	10%	2/19	10%	6/19	32%	7/19	37%	4/19	21%
Maori	10/36	28%	12/36	33%	12/36	33%	2/36	6%	6/43	14%	13/43	30%	19/43	44%	5/43	12%
European	1/18	6%	5/18	28%	9/18	50%	3/18	16%	-	-%	2/17	12%	8/17	47%	7/17	41%
Other	0/1	0%	1/1	100%	0/1	0%	0/1	0%								
Notes:	4 Students left during the year this was made up of 3 Females and 1 Male. 3 Maori Students and 1 Other. 5 Students were away during final testing 2 Students joined through the year. 1 Male, 1 Female. 1 Maori, 1 European.															

## Year 10 Data 2023

Statement:

At Year 10 Students are expected to be working within Level 5 of the NZ Curriculum

Groups	Maths Term 1								Maths Term 4							
	Well Below Expectations		Working towards Expectations		Meeting Expectations		Exceeding Expectations		Well Below Expectations		Working towards Expectations		Meeting Expectations		Exceeding Expectations	
Year	12/55	22%	29/55	53%	10/55	18%	4/55	7%	11/55	20%	18/55	33%	14/55	25%	12/55	22%
Boys	7/34	21%	17/34	50%	7/34	21%	3/34	8%	8/35	23%	10/35	28.5%	7/35	20%	10/35	28.5%
Girls	5/21	24%	12/21	57%	3/21	14%	1/21	5%	3/20	15%	9/20	45%	6/20	30%	2/20	10%
Maori	8/36	22%	19/36	53%	9/36	25%	0/36	0%	9/37	24%	14/37	38%	8/37	22%	6/37	16%
European	4/18	22%	9/18	50%	1/18	6%	4/18	22%	2/18	11%	5/18	28%	5/18	28%	6/18	33%
Other	0/1	0%	1/1	100%	0/1	0%	0/1	0%	0		0		0		0	
Notes:	4 Students left during the year this was made up of 3 Females and 1 Male. 3 Maori Students and 1 Other. All students were present for testing 2 Students joined through the year. 1 Male, 1 Female. 1 Maori, 1 European.															

### Comment

Although there is evidence of positive movement from Year 9 to Year 10, the percentage of students working below expectation is still concerning and is reflected in the table below.

### Year 10 Level 1 Literacy & Numeracy Exam Results

Result	Reading	Writing	Numeracy
Achieved	21	11	22
Not Achieved	22	33	21
Not Attempted	4	3	4

### Comment:

Out of 58 on the Year 10 roll, 47 were given the opportunity to sit the exam. The remainder 11 students were either absent or their ability was that low it would have been detrimental to their esteem to sit the exam.

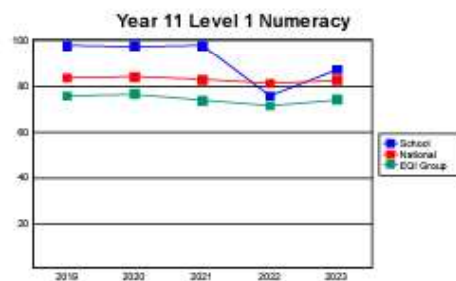
## Senior Literacy and Numeracy

### Level 1 Literacy and Numeracy: Ruapehu College

Generated 8-Mar-2024

#### PR 3 - Cumulative Results by Percentage

Ruapehu College					National			More Socioeconomic Barriers (School Equity Index Group)		
Academic Year	Achievement	Year 11	Year 12	Year 13	Year 11	Year 12	Year 13	Year 11	Year 12	Year 13
2019	Literacy	95.2	100.0	100.0	85.5	92.8	94.6	77.7	90.9	94.4
2020	Literacy	87.8	100.0	100.0	85.1	92.7	94.4	78.9	91.6	94.4
2021	Literacy	86.4	97.1	100.0	83.6	92.2	94.2	76.2	90.2	94.4
2022	Literacy	73.3	100.0	100.0	81.6	91.2	93.9	74.3	88.6	94.1
2023	Literacy	81.5	86.1	96.4	82.8	90.8	93.5	75.6	89.1	92.7
2019	Numeracy	97.6	100.0	100.0	83.4	91.8	94.0	75.5	90.1	94.4
2020	Numeracy	97.6	100.0	100.0	83.6	91.7	93.7	76.4	90.5	94.0
2021	Numeracy	97.7	97.1	100.0	82.5	91.3	93.6	73.4	89.3	94.0
2022	Numeracy	75.6	100.0	100.0	80.8	90.2	93.3	71.2	86.9	93.7
2023	Numeracy	87.0	86.1	96.4	82.3	90.0	93.0	73.8	87.4	92.2



#### Comment

Although our Level 1 literacy and numeracy results are pleasing when compared to the national and the EQI results, they are still below our 100% by the end of Year 12.

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>At risk students identified in numeracy and literacy. Interventions and supports put in place to ensure students achieve their 10 literacy and 10 numeracy credits.</p> <p>Identify students at risk and put actions in place alternative programmes extra support etc.</p> <p>Student progress monitored by SLT, reported to staff and board at board meetings.</p> <p>Localise learning to include our environment and local stories.</p> <p>At risk students identified and interventions and supports put in place to ensure students achieve their NCEA.</p> <p>Supported L3 Learners to ensure they had completed level 2 and 1</p> <p>Student progress monitored by SLT, reported to staff and the board.</p>	<p>Covid still impacts significantly on attendance, engagement and achievement.</p> <p>Progress was reported to staff regularly and at-risk learners were identified early in the year.</p> <p>Reporting to the board occurred via the principal's report at various times throughout the year.</p> <p>Implement literacy and numeracy focused lessons for all Year 9 and 10 students.</p> <p>Identify students who require added support for literacy and numeracy.</p> <p>Peer Reading initiative with Year 10 learners from Ruapehu College and Year 8 learners from Raetihi and Ohakune Primary Schools.</p> <p>100% Yr12 achieved literacy and numeracy</p> <p>Students enjoyed smaller group work with a focus on literacy and numeracy but this did not translate to improved engagement across subjects or achievement in assessments. Attendance did not improve.</p>	<p>Covid, lockdown disrupted academic year:</p> <ul style="list-style-type: none"> <li>- a student who didn't achieve L1 num rate dropped by 2.9%</li> <li>- due to absences in 2020, 2021 led to gaps in learning.</li> </ul> <p>Staff inclusion was important for staff ownership and by-in for initiatives.</p> <p>Regular updates to the board are a requirement of the strategic goals and NELPS requirements.</p> <p>Lit/num lessons and added interventions were vital for progress and readiness for the lit and num pilot exams.</p> <p>The reading initiative was to firstly; offer an opportunity for Year 10 learners who had literacy gaps to gain reading mileage with an authentic audience. Secondly, an opportunity for Yr8 learners to develop yes reading skills with support, but equally perhaps more, importantly to foster and develop authentic relationships with learners who will be seniors at Ruapehu College when they attend the following year.</p> <p>We are seeing more and more students arrive at college with very low literacy and numeracy levels [stanine 1 and 2]. That with poor attendance makes it very</p>	<p>Review the effectiveness of the PLD based on the baseline data.</p> <p>Develop a three-year plan for 2023 – 2025 that will continue to improve the literacy and numeracy levels in the Year 9 and 10 cohort.</p> <p>Continue to implement literacy and numeracy focused lessons at Year 9 and 10.</p> <p>Use the Response to Intervention / Tier Support Model  <a href="https://inclusive.tki.org.nz/assets/Uploads/Response-to-Intervention-Tiered-Support-Model.pdf">https://inclusive.tki.org.nz/assets/Uploads/Response-to-Intervention-Tiered-Support-Model.pdf</a></p> <p>Continue to identify students who require support to succeed to ensure they achieve the literacy and numeracy standard required for NCEA Level 1</p> <p>Continue to report to the board around student literacy and numeracy</p> <p>Same target, early intervention</p> <p>Continue to identify students who require support to succeed to ensure they achieve NCEA Level 1</p> <p>Targeting students with other literacy and numeracy interventions</p> <p>Implemented a construction building program with 14 boys that included some that would have not returned to college for 2023. Initial observations are positive with improved attendance and engagement in the building program but mixed results in their other classes. Encouraging maths teachers to use the building site for real-world maths application.</p>

	<p>Progress was reported to staff regularly and at-risk learners were identified early in the year. Reporting to the board occurred via the principal's report at various times throughout the year.</p>	<p>hard to get to Level 6 of the curriculum and prepared for NCEA Level 1.</p> <p>Attendance has been a major issue leading to gaps in learning. Also, we are seeing more students needing to work for various reasons and students left school sooner than would have in previous years.</p> <p>At times reporting to the board was not as detailed as it could be due to other issues pertaining taking precedence</p>	<p>Continue to report to the board around student achievement.</p>
--	--	--	--

#### Planning for next year:

##### Interventions for Improved Achievement

- The quality of qualitative and quantitative data from feeder schools is improving as our relationship and progress towards achieving our achievement challenge improves. We are continuing to build this partnership with the shared primary focus of putting the learner at the heart of what we are doing-if it is best for our learner, it is right for us.
- A continuation to share read-easy data between subject teachers and mentors in order to identify at risk students early. This is important for teachers to plan differentiated lessons and to match student need with the right intervention.
- Professional development continues on how to use data better to improve pedagogical practice using the Universal Design for Learning framework, and the High Impact Teaching strategies endorsed by James Anderson and John Hattie.
- We expect moving to a full ban on phones at school will have a positive impact on student engagement.
- Continue to use the Junior Diploma as a tool to embed positive behaviours for learning that will increase students' chances for success in the senior school.
- Continue with our localised curriculum and blended learning that makes learning relevant as they connect learning to local narratives, people and places.





## Te Tiriti o Waitangi

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

Ruapehu College 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

Ruapehu College 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

Ruapehu College 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

Ruapehu College 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).

---

## Related topics

- [Māori Educational Achievement](#)
  - [School Planning and Reporting](#)
  - [Equal Employment Opportunities](#)
  - [Learning Support](#)
  - [Inclusive Education](#)
- 

## Legislation

- Education and Training Act 2020
- 

## Resources

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