



# **ANNUAL FINANCIAL STATEMENTS**

## **FOR THE YEAR ENDED 31 DECEMBER 2024**

### **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)

**Accountant / Service Provider:**

**Solutions & Services**  
Collaborative School Administration



# RUAPEHU COLLEGE

Annual Financial Statements - For the year ended 31 December 2024

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# Ruapehu College

## Statement of Responsibility

For the year ended 31 December 2024

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 2024 fairly reflects the financial position and operations of the School.

The School's 2024 financial statements are authorised for issue by the Board.

Lyn Griffin-Chappel

Full Name of Presiding Member



Signature of Presiding Member

30 May 2025

Date:

Marama Allen

Full Name of Principal



Signature of Principal

30/05/2025

Date:



## **Ruapehu College**

### **Members of the Board**

For the year ended 31 December 2024

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Lyn Griffin Chappel	Presiding Member	Elected	Sep 2025
Marama Allen	Principal	ex Officio	
Paul Osborne	Parent Representative	Elected	Feb 2024
Shayna Te Riaki	Parent Representative	Elected	Dec 2024
Tarake Mareikura	Iwi Representative	Appointed	Sep 2025
Lesley Edmonds	Iwi Representative	Appointed	Sep 2025
Helena Burns	Staff Representative	Elected	Sep 2025
Michiko Gembitsky	Parent Representative	Elected	Sep 2025
Christine Wallis	Parent Representative	Selected	Sep 2025
Hayley Moore	Student Representative	Co-opted	Sep 2025
William Barlow	Student Representative	Co-opted	Sep 2024



# Ruapehu College

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Revenue</b>				
Government Grants	2	5,029,019	4,090,490	4,890,235
Locally Raised Funds	3	250,752	119,851	256,706
Interest		65,973	40,000	35,483
<b>Total Revenue</b>		5,345,744	4,250,341	5,182,424
<b>Expense</b>				
Locally Raised Funds	3	119,300	126,805	158,823
Learning Resources	4	3,186,536	2,659,350	3,125,852
Administration	5	648,946	635,495	617,747
Interest		3,208	-	4,510
Property	6	1,172,958	847,108	1,093,902
Loss on Disposal of Property, Plant and Equipment		-	-	1,152
<b>Total Expense</b>		5,130,948	4,268,758	5,001,986
<b>Net Surplus / (Deficit) for the year</b>		214,796	(18,417)	180,438
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		214,796	(18,417)	180,438

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 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Equity at 1 January</b>		2,432,391	2,432,391	2,212,812
Total comprehensive revenue and expense for the year		214,796	(18,417)	180,438
Contribution - Furniture and Equipment Grant		-	-	22,604
Contribution - Te Mana Tūhono		25,806	-	16,537
<b>Equity at 31 December</b>		2,672,993	2,413,974	2,432,391
Accumulated comprehensive revenue and expense		2,672,993	2,413,974	2,432,391
<b>Equity at 31 December</b>		2,672,993	2,413,974	2,432,391

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 2024

		2024	2024	2023
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	7	785,912	674,383	684,800
Accounts Receivable	8	249,669	355,730	355,730
GST Receivable		37,797	37,616	37,616
Prepayments		49,256	31,098	31,098
Investments	9	372,302	351,520	351,520
Funds Receivable for Capital Works Projects	16	18,207	126,676	126,676
		1,513,143	1,577,023	1,587,440
<b>Current Liabilities</b>				
Accounts Payable	11	295,738	268,260	268,260
Revenue Received in Advance	12	31,226	29,157	29,157
Provision for Cyclical Maintenance	13	53,149	42,000	-
Finance Lease Liability	14	12,362	19,690	19,690
Funds held in Trust	15	925	2,000	2,000
Funds held for Capital Works Projects	16	96,459	267,318	267,318
		489,859	628,425	586,425
<b>Working Capital Surplus</b>		1,023,284	948,598	1,001,015
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	1,945,918	1,741,268	1,716,268
		1,945,918	1,741,268	1,716,268
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	282,338	271,001	263,001
Finance Lease Liability	14	13,871	4,891	21,891
		296,209	275,892	284,892
<b>Net Assets</b>		<b>2,672,993</b>	<b>2,413,974</b>	<b>2,432,391</b>
<b>Equity</b>		<b>2,672,993</b>	<b>2,413,974</b>	<b>2,432,391</b>

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 2024

		2024	2024	2023
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		2,063,618	1,319,060	1,812,582
Locally Raised Funds		242,188	119,851	264,476
Goods and Services Tax (net)		(181)	-	(25,595)
Payments to Employees		(1,016,379)	(871,393)	(845,785)
Payments to Suppliers		(754,294)	(455,935)	(886,314)
Interest Paid		(3,208)	-	(4,510)
Interest Received		57,832	40,000	32,551
Net cash from Operating Activities		589,576	151,583	347,405
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment		(389,770)	(145,000)	(278,487)
Purchase of Investments		(20,782)	-	(13,135)
Net cash (to) Investing Activities		(410,552)	(145,000)	(291,622)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	22,604
Finance Lease Payments		(14,447)	(17,000)	(12,678)
Funds Administered on Behalf of Other Parties		(63,465)	-	147,181
Net cash (to)/from Financing Activities		(77,912)	(17,000)	157,107
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>101,112</b>	<b>(10,417)</b>	<b>212,890</b>
Cash and cash equivalents at the beginning of the year	7	684,800	684,800	471,910
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>785,912</b>	<b>674,383</b>	<b>684,800</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 2024

#### 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 2024 to 31 December 2024 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 \$33 million per year. All relevant reduced disclosure concessions have been taken.

###### **Measurement Base**

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

###### **Presentation Currency**

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

###### **Specific Accounting Policies**

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

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

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

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

###### **Cyclical Maintenance**

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



#### *Useful lives of property, plant and equipment*

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

#### ***Critical Judgements in applying accounting policies***

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

#### *Classification of leases*

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 21b.

#### *Recognition of grants*

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

### **1.3. Revenue Recognition**

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

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

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

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

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

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

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

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

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

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

#### *Non cash generating assets*

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

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

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

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

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

### **1.11. Accounts Payable**

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

### **1.12. Employee Entitlements**

#### *Short-term employee entitlements*

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

#### *Long-term employee entitlements*

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

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



#### **1.13. Revenue Received in Advance**

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

#### **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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	1,338,840	1,157,709	1,251,252
Teachers' Salaries Grants	2,361,980	1,912,020	2,363,181
Use of Land and Buildings Grants	763,933	457,233	673,757
Ka Ora, Ka Ako - Healthy School Lunches Programme	417,230	455,428	491,161
Attendance Services Grant	106,127	72,565	77,041
Other Government Grants	40,909	35,535	33,843
	<b>5,029,019</b>	<b>4,090,490</b>	<b>4,890,235</b>

## 3. Locally Raised Funds

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Revenue</b>			
Donations and Bequests	34,311	-	41,238
Fees for Extra Curricular Activities	26,859	1,091	41,715
Trading	5,332	-	7,613
Fundraising and Community Grants	25,263	-	4,323
Other Revenue	44,695	8,000	42,107
Transport Revenue	-	-	391
House Rents	114,292	110,760	119,319
	<b>250,752</b>	<b>119,851</b>	<b>256,706</b>
<b>Expenses</b>			
Extra Curricular Activities Costs	31,884	4,191	56,001
Trading	8,969	-	19,100
Transport (Local)	17,496	10,273	361
House Expenses	60,951	112,341	83,361
	<b>119,300</b>	<b>126,805</b>	<b>158,823</b>
<b>Surplus / (Deficit) for the year Locally raised funds</b>	<b>131,452</b>	<b>(6,954)</b>	<b>97,883</b>

## 4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	143,282	153,443	191,876
Information and Communication Technology	7,783	6,900	1,152
Employee Benefits - Salaries	2,821,599	2,362,757	2,779,146
Other Learning Resources	4,098	2,250	1,848
Staff Development	18,776	14,000	20,149
Depreciation	190,998	120,000	131,681
	<b>3,186,536</b>	<b>2,659,350</b>	<b>3,125,852</b>





## 5. Administration

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Audit Fees	10,016	8,635	6,771
Board Fees and Expenses	16,964	8,414	5,188
Operating Leases	-	-	61
Legal Fees	4,618	-	-
Ka Ora, Ka Ako - Healthy School Lunches Programme	339,346	360,791	386,408
Attendance Services Expenses	852	5,000	6,026
Other Administration Expenses	62,125	75,807	61,467
Employee Benefits - Salaries	184,084	160,130	131,131
Insurance	3,022	-	2,830
Service Providers, Contractors and Consultancy	27,919	16,718	17,865
	<b>648,946</b>	<b>635,495</b>	<b>617,747</b>

School lunches expenditure relates to lunches for our students and also for students of one local school. We prepare and distribute lunches to the school 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 the Ministry grants disclosed in note 2. It has not been possible to reliably estimate the proportion of funding that relates to the other local school, but we are providing lunches for about 53 year 0-3 students and received funding for those lunches at an average rate of \$5.56 per student per day and about 141 year 4-8 students and received funding for those lunches at an average rate of \$6.52 per student per day.

## 6. Property

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
Cyclical Maintenance	60,742	50,000	57,850
Adjustment to the Provision- Other Adjustments	11,744	-	34,793
Heat, Light and Water	70,768	65,000	62,381
Rates	-	9,000	8,237
Repairs and Maintenance	36,545	23,800	38,214
Use of Land and Buildings	763,933	457,233	673,757
Other Property Expenses	27,986	34,800	32,241
Employee Benefits - Salaries	201,240	207,275	186,429
	<b>1,172,958</b>	<b>847,108</b>	<b>1,093,902</b>

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

## 7. Cash and Cash Equivalents

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Bank Accounts	785,912	674,383	684,800
Cash and Cash Equivalents for Statement of Cash Flows	<b>785,912</b>	<b>674,383</b>	<b>684,800</b>

Of the \$785,912 Cash and Cash Equivalents, \$96,459 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 and includes retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the \$785,912 Cash and Cash Equivalents, \$12,517 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.

Of the \$785,912 Cash and Cash Equivalents, \$18,709 of Other Revenue in Advance is held by the School, as disclosed in note 12.

Of the \$785,912 Cash and Cash Equivalents, \$925 of Funds Held in Trust is held by the School, as disclosed in note 15.



## 8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	6,960	1,026	1,026
Receivables from the Ministry of Education	2,910	112,456	112,456
Interest Receivable	16,115	7,974	7,974
Banking Staffing Underuse	-	53,251	53,251
Teacher Salaries Grant Receivable	223,684	181,023	181,023
	<b>249,669</b>	<b>355,730</b>	<b>355,730</b>
Receivables from Exchange Transactions	23,075	9,000	9,000
Receivables from Non-Exchange Transactions	226,594	346,730	346,730
	<b>249,669</b>	<b>355,730</b>	<b>355,730</b>

## 9. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	372,302	351,520	351,520
	<b>372,302</b>	<b>351,520</b>	<b>351,520</b>

## 10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2024						
Land	516,800	-	-	-	-	516,800
Buildings	428,720	-	-	-	(13,980)	414,740
Building Improvements	92,343	129,750	-	-	(7,582)	214,511
Furniture and Equipment	462,904	150,249	-	-	(71,035)	542,118
Information and Communication Technology	115,216	84,728	-	-	(43,862)	156,082
Motor Vehicles	35,288	57,096	-	-	(19,602)	72,782
Leased Assets	53,774	5,072	-	-	(34,315)	24,531
Library Resources	3,852	1,124	-	-	(622)	4,354
Work in Progress	7,371	-	(7,371)	-	-	-
<b>Balance at 31 December 2024</b>	<b>1,716,268</b>	<b>428,019</b>	<b>(7,371)</b>	<b>-</b>	<b>(190,998)</b>	<b>1,945,918</b>

The net carrying value of furniture and equipment held under a finance lease is \$24,531 (2023: \$53,774)

### 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.

	2024 Cost or Valuation \$	2024 Accumulated Depreciation \$	2024 Net Book Value \$	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$
Land	516,800	-	516,800	516,800	-	516,800
Buildings	699,000	(284,260)	414,740	699,000	(270,280)	428,720
Building Improvements	276,962	(62,451)	214,511	147,213	(54,870)	92,343
Furniture and Equipment	1,345,451	(803,333)	542,118	1,195,202	(732,298)	462,904
Information and Communication Technology	543,998	(387,916)	156,082	459,271	(344,055)	115,216
Motor Vehicles	197,474	(124,692)	72,782	140,378	(105,090)	35,288
Textbooks	24,868	(24,868)	-	24,868	(24,868)	-
Leased Assets	78,769	(54,238)	24,531	86,589	(32,815)	53,774
Library Resources	88,780	(84,426)	4,354	87,656	(83,804)	3,852
Work in Progress	-	-	-	7,371	-	7,371
<b>Balance at 31 December</b>	<b>3,772,102</b>	<b>(1,826,184)</b>	<b>1,945,918</b>	<b>3,364,348</b>	<b>(1,648,080)</b>	<b>1,716,268</b>





#### 11. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	33,650	29,395	29,395
Accruals	8,747	9,961	9,961
Employee Entitlements - Salaries	231,411	204,296	204,296
Employee Entitlements - Leave Accrual	21,930	24,608	24,608
	<b>295,738</b>	<b>268,260</b>	<b>268,260</b>
Payables for Exchange Transactions	295,738	268,260	268,260
	<b>295,738</b>	<b>268,260</b>	<b>268,260</b>

The carrying value of payables approximates their fair value.

#### 12. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Grants in Advance - Ministry of Education	12,517	7,818	7,818
Other Revenue in Advance	18,709	21,339	21,339
	<b>31,226</b>	<b>29,157</b>	<b>29,157</b>

#### 13. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	263,001	263,001	186,000
Increase to the Provision During the Year	60,742	50,000	57,850
Use of the Provision During the Year	-	-	(15,642)
Other Adjustments	11,744	-	34,793
Provision at the End of the Year	<b>335,487</b>	<b>313,001</b>	<b>263,001</b>
Cyclical Maintenance - Current	53,149	42,000	-
Cyclical Maintenance - Non current	282,338	271,001	263,001
	<b>335,487</b>	<b>313,001</b>	<b>263,001</b>

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.

#### 14. Finance Lease Liability

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No later than one year	14,143	22,691	22,691
Later than One Year	15,000	7,168	24,168
Future Finance Charges	(2,910)	(5,278)	(5,278)
	<b>26,233</b>	<b>24,581</b>	<b>41,581</b>
Represented by:			
Finance lease liability - Current	12,362	19,690	19,690
Finance lease liability - Non-current	13,871	4,891	21,891
	<b>26,233</b>	<b>24,581</b>	<b>41,581</b>



## 15. Funds Held in Trust

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	925	2,000	2,000
	<u>925</u>	<u>2,000</u>	<u>2,000</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.

## 16. Funds Held for Capital Works Projects

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

2024	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Block AB & F - 217609	(121,887)	49,357	(34,998)	107,528	-
Fire Alarm 5YA Project - 214653	(4,789)	-	(8,353)	-	(13,142)
Refurbishment Block F - 227813	166,425	-	(171,490)	-	(5,065)
Gym Ceiling - 227811	6,475	7,191	(13,666)	-	-
Roofing and Clearlite - 227808	94,418	-	(45,262)	-	49,156
Alpine Double Glazing Blocks B&C - 227812	-	323,469	(311,148)	-	12,321
LSM Learning Hub - 236396	-	461,647	(426,665)	-	34,982
<b>Totals</b>	<b>140,642</b>	<b>841,664</b>	<b>(1,011,582)</b>	<b>107,528</b>	<b>78,252</b>

### Represented by:

Funds Held on Behalf of the Ministry of Education	96,459
Funds Receivable from the Ministry of Education	(18,207)

Block A and B refurbishment costs exceeded Ministry funding, and therefore, the Board provided \$107,528 of funding to complete and close out the project from retained earnings. The \$107,528 was treated as an investment, with partial ownership held by the school.

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	-	446,630	(352,412)	-	94,418
<b>Totals</b>	<b>(102,169)</b>	<b>876,359</b>	<b>(633,548)</b>	<b>-</b>	<b>140,642</b>

### Represented by:

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

## 17. Related Party Transactions

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

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and 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 2024 nine of the school houses were occupied by staff members who paid between \$260 - \$400 per fortnight which is below the market value.



## 18. Remuneration

### Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	3,240	3,645
<i>Leadership Team</i>		
Remuneration	436,116	428,077
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	<b>439,356</b>	<b>431,722</b>

There are 8 members of the Board excluding the Principal. The Board had held 9 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:

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	160 - 170
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	2024 FTE Number	2023 FTE Number
100 - 110	8.00	4.00
110 - 120	3.00	5.00
130 - 140	2.00	2.00
	<b>13.00</b>	<b>11.00</b>

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

## 19. Compensation and Other Benefits Upon Leaving

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

	2024 Actual \$	2023 Actual \$
Total	5,000	-
Number of People	1	-

## 20. Contingencies

There are no contingent liabilities and no contingent assets except as noted below as at 31 December 2024 (Contingent liabilities and assets at 31 December 2023: 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 2024 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2025.

### Potential Settlement

The College is involved with a matter related to Teacher vs Teaching Council Disciplinary Tribunal for which the outcome is uncertain at this stage. This may result in a further potential settlement.



## 21. Commitments

### (a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$501,003 (2023:\$422,887) as a result of entering the following contracts:

Contract Name	2024 Capital Commitment	\$
Roofing and Clearlite - 227808		114,156
Refurbishment Block F - 227813		45,935
Alpine Double Glazing Blocks B&C		114,929
LSM Learning Hub		225,983
<b>Total</b>		<b>501,003</b>

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 16

### (b) Operating Commitments

As at 31 December 2024 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2023: nil)

## 22. Financial Instruments

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

### Financial assets measured at amortised cost

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	785,912	674,383	684,800
Receivables	249,669	355,730	355,730
Investments - Term Deposits	372,302	351,520	351,520
<b>Total Financial assets measured at amortised cost</b>	<b>1,407,883</b>	<b>1,381,633</b>	<b>1,392,050</b>

### Financial liabilities measured at amortised cost

Payables	295,738	268,260	268,260
Finance Leases	26,233	24,581	41,581
<b>Total Financial liabilities measured at amortised Cost</b>	<b>321,971</b>	<b>292,841</b>	<b>309,841</b>

## 23. Events After Balance Date

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

## 24. Comparatives

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



## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF RUAPEHU COLLEGE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Ruapehu College (the School). The Auditor-General has appointed me, Mark 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 2024, 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 2024; 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 2025. 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 41, 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.



*Mark Fraser*

**Mark 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 \$6356.92 (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 2025.

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 and our local iwi</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: ● <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> <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 2024

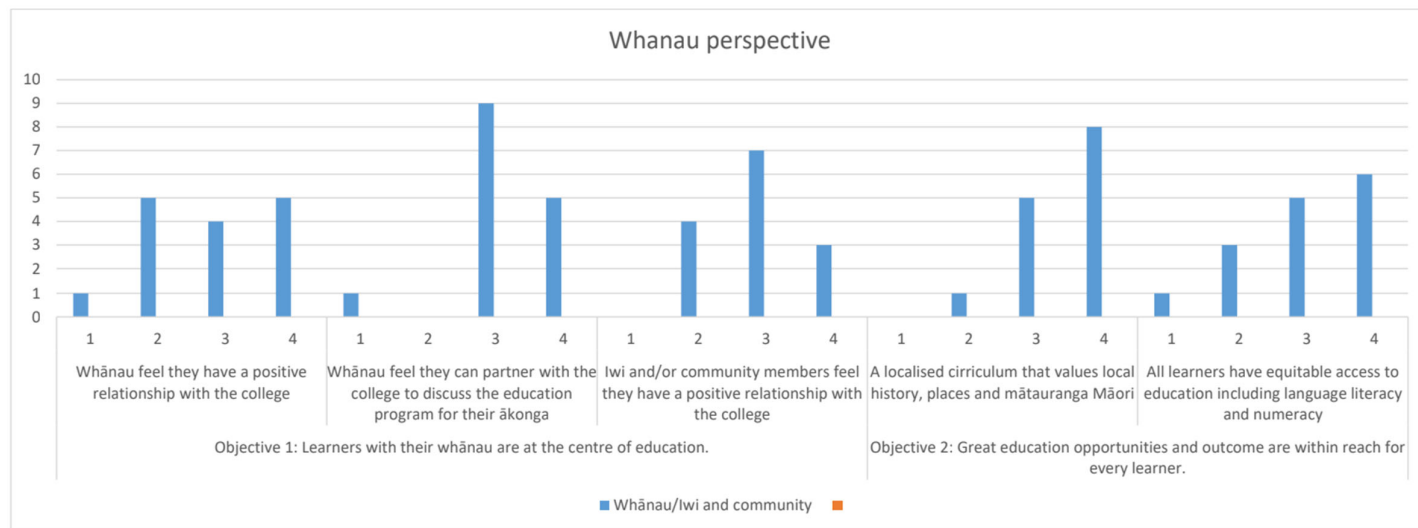
SUBMITTED MARCH 2025



<b>School Name:</b>	<b>RUAPEHU COLLEGE</b>	<b>School Number:</b>	<b>0183</b>
<b>Strategic Aim:</b>	<b>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.</b>		
<b>Education Link:</b>	<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>		
<b>Annual Aim:</b>	<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>		
<b>Target:</b>	<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>		

## Baseline Data:

### Whānau Feedback



#### Key Findings:

**Positive Relationships with the College:** Responses were distributed across the scale, with a notable number of respondents rating 2, 3, and 4, suggesting a mix of opinions but a generally positive perception.

**Partnership in Education:** Most respondents rated 3, indicating that whānau feel somewhat able to collaborate with the college regarding their children's education.

**Community Relationships with the College:** A significant number of respondents rated 3 or 4, suggesting that many iwi and community members have a positive connection with the college.

**Localised Curriculum:** Many respondents strongly agreed (rating 4) that the curriculum values local history, places, and mātauranga Māori.

**Equitable Access to Education:** Responses were varied, but a large portion of participants rated 3 or 4, indicating a belief that equitable access to education, including literacy and numeracy, is generally provided.

Overall, the data suggests a positive but varied perception of the college's engagement with whānau and the community, with room for improvement in strengthening partnerships and ensuring equitable access to education.

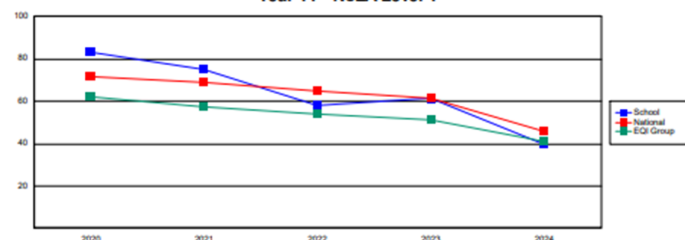
## Achievement in NCEA and UE: Ruapehu College

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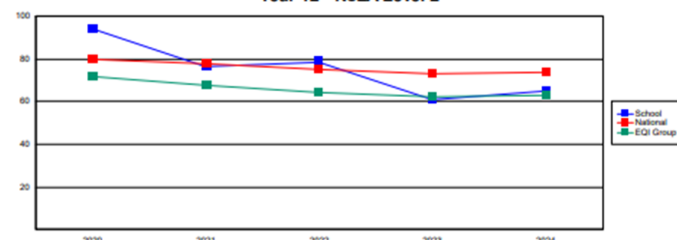
### PR2 - Enrolment Based Cumulative Overall Results

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
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	61.7	73.2	67.7	49.7	51.0	62.4	57.1	23.1
2024	40.0	64.7	63.2	42.1	45.9	73.6	69.4	50.6	41.1	62.6	60.2	25.6

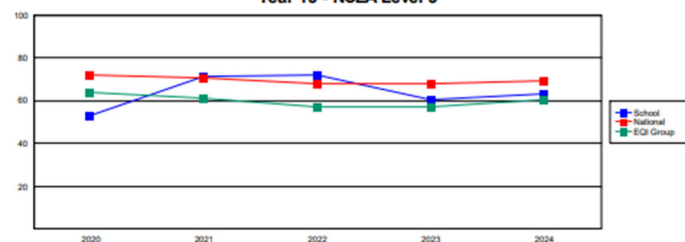
Year 11 - NCEA Level 1



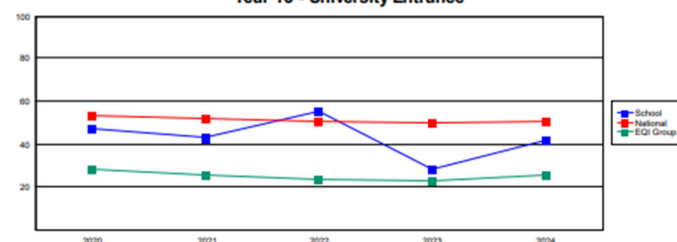
Year 12 - NCEA Level 2



Year 13 - NCEA Level 3



Year 13 - University Entrance



Key factors influencing results, including student transience, literacy and numeracy challenges, and curriculum changes, are highlighted.

#### Level 1 Performance

Although our Level 1 results were in line with the national percentage, we had anticipated a stronger outcome. Several factors impacted performance:

**Transient Students:** Of the 50 Year 11 students, 11 arrived during 2024, often with poor attendance, behavioural concerns, and no prior academic achievement at Level 1. Only one of these students achieved NCEA Level 1, negatively affecting overall results.

**Local Students:** Of the 38 students who had been with the college since Year 9, 32 achieved the co-requisites, and 22 attained Level 1. Literacy and numeracy data from their Year 9 entry in 2022 indicated challenges, with 23% below expectation in literacy and 38% below in numeracy. The structured literacy and numeracy programs are expected to yield improvements in future cohorts.

**Overall Decline Factors:** The transition from unit standard-based courses to achievement standards raised academic expectations. Additionally, the introduction of literacy and numeracy co-requisites and participation in the NCEA pilot program for six subjects impacted results.

#### Level 2 Performance

Our Level 2 results were comparable to our SEI Band. However, attendance played a significant role in student outcomes:

**Attendance:** The Year 12 average attendance of 79.5% contributed to performance challenges.

**Transient Student Impact:** One new senior student arrived with Level 1 but had an inconsistent academic history.

#### Level 3

**Performance:** We were satisfied that our Level 3 results aligned with both the SEI Band and national percentages.

**Attendance:** The Year 13 cohort demonstrated an improved average attendance of 84%, positively impacting outcomes.

**Retention:** This was the largest Year 13 cohort in recent years, with a retention rate above 90% from Year 12 to Year 13.

#### University Entrance (UE) Performance

We were particularly pleased with our UE results:

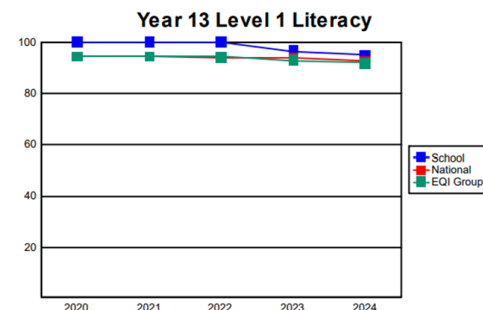
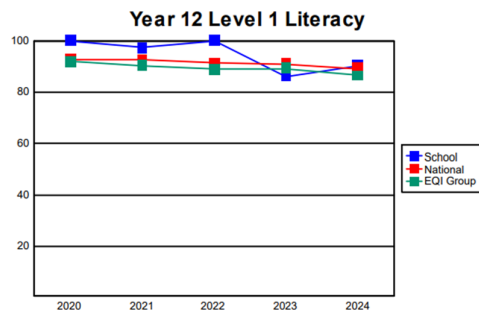
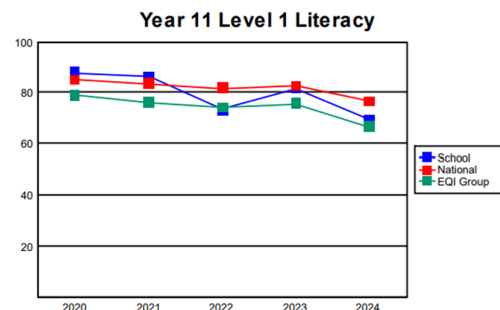
**Comparative Success:** Our UE pass rate was 17% higher than the SEI Band and only 8% below the national percentage.

**Cohort Strength:** The strong retention rate and engagement of this Year 13 group contributed to the positive UE outcome.

#### Conclusion

While challenges such as student transience, attendance rates, and curriculum transitions influenced results, positive trends are emerging. The continued integration of structured literacy and numeracy programs, improved student retention, and increased engagement at senior levels indicate a promising trajectory for future academic performance.

#### Level 1 Literacy



#### Comment

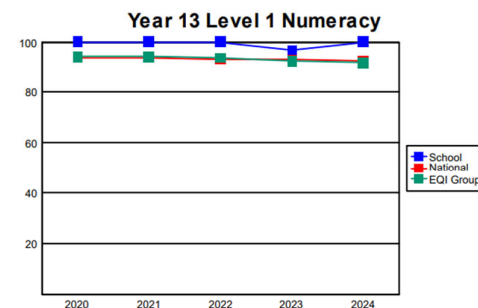
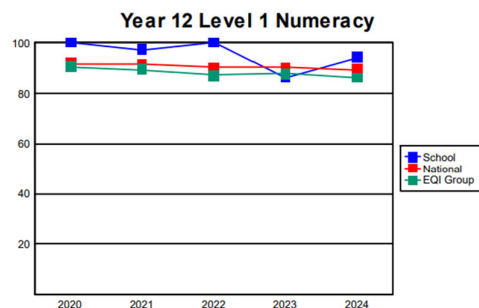
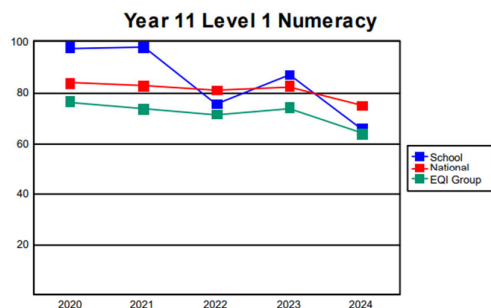
**Year 11 Literacy:** The literacy rates for Year 11 show a clear correlation with Level 1 results, indicating that students' performance at Level 1 plays a significant role in their literacy outcomes. Additionally, the impact of transient students, alongside a high proportion of students working below the expected curriculum level, presents challenges in achieving optimal literacy rates at this stage.



Year 12 Literacy: Year 12 literacy showed notable improvement, increasing from 86.1% in 2023 to 90.2% in 2024. This result exceeds both the national average and the SEI Band percentage, which is a positive outcome and reflects growth in this area. We are currently part of the Te Manu Ka Rere initiative that focuses on supporting Year 12 students to gain the Level 1 Literacy.

Year 13 Literacy: While Year 13 literacy remains high, there was a slight decline from 96.4% in 2023 to 94.7% in 2024. Despite this decrease, the result still exceeds both the national and SEI averages, demonstrating strong literacy performance overall.

### Level 1 Numeracy



### Comment

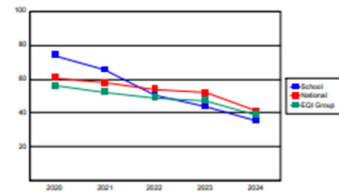
Year 11 Numeracy: There is a correlation between Year 11 numeracy rates and Level 1 results, indicating that students' progress at Level 1 affects their numeracy performance. Additionally, the presence of transient students (students who frequently move in and out of the school) and a significant number of students working below the expected curriculum level contribute to challenges in Year 11 numeracy.

Year 12 Numeracy: There was a significant improvement in Year 12 numeracy from 86.1% in 2023 to 94.1% in 2024. This result not only exceeds the national average but also surpasses the SEI Band percentage, marking a very positive outcome. We are currently part of the Te Manu Ka Rere initiative that focuses on supporting Year 12 students to gain the Level 1 Numeracy.

Year 13 Numeracy: Year 13 numeracy for 2024 reached an impressive 100%, which is a remarkable achievement. This result exceeded both national and SEI benchmarks, highlighting the strength of numeracy outcomes at this level.

## Māori Achievement

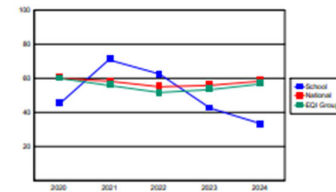
Year 11 NCEA Level 1 - Māori



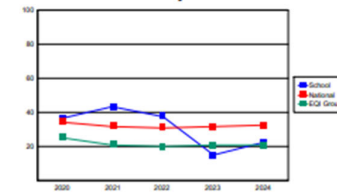
Year 12 NCEA Level 2 - Māori



Year 13 NCEA Level 3 - Māori



Year 13 University Entrance - Māori



### Comment:

To support our Māori students in achieving better outcomes, we need to address both attendance and foundational literacy and numeracy skills.

### Next Steps:

**Strengthen Attendance Strategies:** Implement targeted initiatives to improve engagement and reduce absenteeism.

**Early Intervention in Literacy & Numeracy:** Provide additional support for students entering Year 9 below expected curriculum levels.

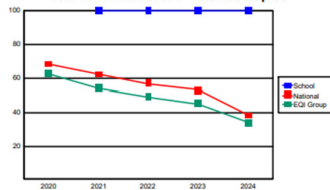
**Culturally Responsive Teaching:** Incorporate Māori perspectives and learning styles to enhance engagement and achievement.

**Whānau & Community Partnerships:** Work closely with families and iwi to support student success.

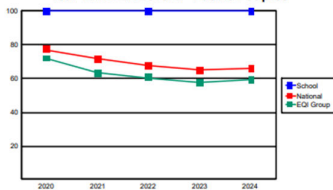
**Monitoring & Support:** Regularly track progress and adapt strategies as needed.

## Pasifika Achievement

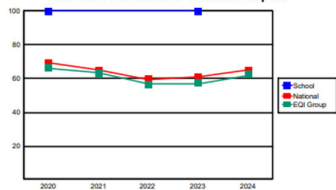
Year 11 NCEA Level 1 - Pacific Peoples



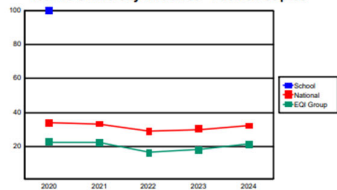
Year 12 NCEA Level 2 - Pacific Peoples



Year 13 NCEA Level 3 - Pacific Peoples



Year 13 University Entrance - Pacific Peoples



### Comment:

Pasifika students make up 4% of our college roll. In 2024, we had Pasifika students in Years 11 to 12 participating in NCEA. Our senior Pasifika students demonstrated great success in attaining their NCEA qualifications.

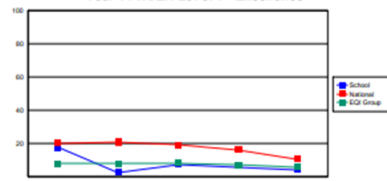
## NCEA Certificate Endorsement: Ruapehu College

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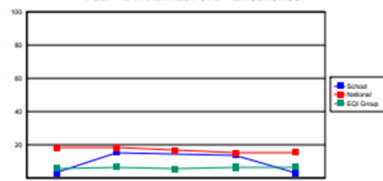
### PR4 - Cumulative Results by Percentage

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>									
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	7.2
2024	4.5	3.0		11.2	15.5	14.1	6.1	6.6	8.6
<b><u>Achieved with Merit</u></b>									
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	12.0
2024	13.6	12.1	50.0	28.2	24.5	25.7	16.4	11.6	12.9

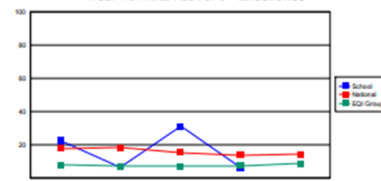
Year 11 NCEA Level 1 - Excellence



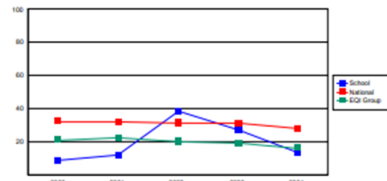
Year 12 NCEA Level 2 - Excellence



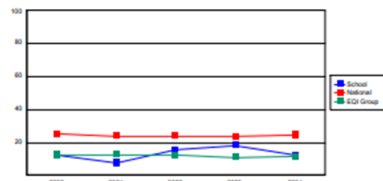
Year 13 NCEA Level 3 - Excellence



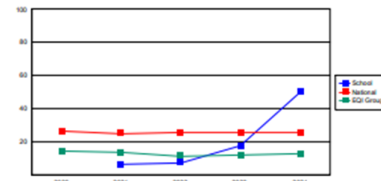
Year 11 NCEA Level 1 - Merit



Year 12 NCEA Level 2 - Merit



Year 13 NCEA Level 3 - Merit



### Comment:

We are thrilled with our merit endorsement results, particularly at Level 3. This was an exceptionally strong cohort.

<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>	<ul style="list-style-type: none"> <li>Monitoring</li> <li>Following and action plan</li> <li>Monthly reports to the BOT</li> <li>Agenda item at cultural, curriculum and sports meetings.</li> <li>Reflections</li> <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>Continue with the review development map to tracks progress to achieving our strategic goals.</li> </ul>			

## STATEMENT OF VARIANCE 2024



<b>Strategic Aim:</b>	<b>To raise and maintain engagement, learning and achievement of all students.</b>
<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 2025</li> <li>• Year 12 students requiring significant learning support to achieve at least one NCEA Level 1 assessment by the end of 2025</li> <li>• Year 13 students who have not yet achieved NCEA Level 1 will have achieved NCEA Level 1 by the end of 2025</li> <li>• Year 13 students who have not yet achieved NCEA Level 2 will have achieved NCEA Level 2 by the end of 2025</li> <li>• Māori and Pasifika achievement is the same as or better than that of other non-Māori students</li> </ul>

## Junior Literacy Report - Implementing Targeted Writing Practices at Ruapehu College

### 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. Due to an overall improvement in students' essay writing, this initiative continued in 2024.

### 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

#### Writing Mileage

- A timetable was distributed each term to allow departments to set tasks for junior classes on a rotating basis.
- Year 9 and 10 students were tasked with an open prompt to respond in 270 words, as per the Literacy Exam Pilot task each week.
- 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 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.

### RESULTS AND ANALYSIS

- Teachers noticed an improvement in content as the year progressed and the tasks became routine.
- Students who regularly practiced sustained writing showed the most improvement.
- Year 9 and 10 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.

## Junior Numeracy Report for the Year 2024

### Junior Results

- **e-Asstle** indicate improvement for most Year 9 and 10 students.
- 24/61 Year 9 students were entered into the Numeracy CAA
- 21/24 achieved Numeracy. This is 87.5% for those sitting and 35% of Year 9 cohort
- All Year 10 students were entered into the Numeracy CAA
- 27/61 Year 10 have achieved Numeracy. This is 46% of Year 10 cohort.

### Year 11 Results

- NZQA reports 36 students (65.5%) have Numeracy. This would be from a cohort of 55 students

### Notes on results

- Students left during the year without numeracy
- A very high needs (ORS) student included. Should not be in the stats.

### Analysis of Year 11 students who have not gained Numeracy

- Of the students who had attended Ruapehu College for more than two years 32/38 (84%) gained Numeracy.
- Of the students who attended Ruapehu College for 18month to one year 3/6 (50%) gained Numeracy.
- Of the students who arrived in Year 11 1/9 (11%) gained Numeracy.

### CAA versus alternative credits

- Four students gained Numeracy by gaining 10 credits through alternative credits
- Five other students gained five credits from alternative numeracy credits but did not gain numeracy.

### Improving Numeracy Results

- Cater for transient students as this clearly affects results. This would need to be through building strong relationships with whanau.
- Improving attendance of students would also be helpful as this is also affecting results.
- Gather data using e-asstle readiness test from new students quickly
- Keep students well informed about what they need to learn to be successful.
- After school tuition for catching up
- Continue to work with staff from other departments to ensure Numeracy is taught across curricula
- Work with Primary School in Ruapehu Kāhui Ako to improve entrance level for Numeracy.
- PD with other sectors of education in our rohe to increase Numeracy understanding.

<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>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>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>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>Staff inclusion was important for staff ownership.</p> <p>Regular updates to the board.</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: 1) offer an opportunity for learners who had literacy gaps to gain reading mileage with an authentic audience. 2) an opportunity for Yr8 learners to develop yes reading skills with support. 3) foster and develop authentic relationships.</p> <p>We are seeing more students arrive at college with very low literacy and numeracy levels [stanine 1 and 2] poor attendance</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>Review the effectiveness of the PLD based on the baseline data.</p> <p>Continue with the three-year plan for 2023 – 2026 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>Continue with the construction building program that includes some that would have not returned to college. 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>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.



# RUAPEHU COLLEGE

Rapuhia Kote Matauranga – Seek Further Knowledge

## 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 in to 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).

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## Related topics

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

- Education and Training Act 2020
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## 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](#)